

Harris Central Appraisal District
Business Industrial Property Division
P. O. Box 922005
Houston, TX 77292-2005
(713) 957-5615
Form **21.09-Veh (12/19)**



Application for Allocation of Value for Motor Vehicle(s) or Rolling Stock Not Owned or Leased by a Railroad

Account Number	Tax Year
	

Step 1: Property Owner Information

Name of Property Owner		Phone (area code and number)
Mailing Address		City, State, ZIP Code

STEP 2: Property Information

Type, Make and Model of Item	I.D. Number (VIN Number*)	Other Situs State(s)	Miles Traveled in Texas	Total Miles Traveled	Texas Situs

Continue on additional sheets if needed

STEP 3: Applicant Information

Please indicate if you are completing this form as:

Authorized Agent

Fiduciary

Name of Authorized Agent or Fiduciary, if applicable		Phone (area code and number)
Mailing Address		City, State, ZIP Code

Are you the property owner, an employee of the property owner, or an employee of a property owner on behalf of an affiliated entity of the property owner? Yes No

This form must be signed and dated. By signing this document, you attest that the information contained on it is true and correct to the best of your knowledge and belief. If you checked "Yes" above, sign and date on the first signature line below. No notarization is required.

_____ Printed Name

_____ Signature

_____ Date

If you checked "No" above, you must complete the following. I swear that the information provided on this form is true and correct to the best of my knowledge and belief.

_____ Printed Name

_____ Signature

_____ Date

Subscribed and sworn before me this _____ day of _____, 20____. _____ Notary Public, State of Texas

If you make a false statement on this application, you could be found guilty of a Class A misdemeanor or a state jail felony under Penal Code Section 37.10.

Instructions for Application for Allocation of Value for Personal Property Used as Motor Vehicle(s) or Rolling Stock Not Owned or Leased by a Railroad

General Instructions: This form is for use in claiming an allocation of value for property having taxable situs in Texas and subject to the provisions of Tax Code Section 21.03 (interstate allocation) according to Tax Code Section 21.09(a). For interstate allocation application forms for vessels and other watercraft business or commercial aircraft, or personal property used in Interstate commerce used outside of Texas, see www.hcad.org/forms

Rendition of value: The filing of a rendition of value under Tax Code Chapter 22 is not a condition of qualification for allocation of the value of property used in interstate commerce, vessels or other watercraft, commercial aircraft, or business aircraft. Tangible personal property used for the production of income must be rendered, according to the provisions of Tax Code Section 22.01, on a separate form. Failure to file a rendition timely or at all will subject the property owner to monetary penalties provided by Tax Code Section 22.28 and 22.29; however, failure to file a rendition will not cause the property to be disqualified from allocation of value, if the property otherwise qualifies and the filing deadlines are met.

Filing and Deadlines: A person claiming an allocation must apply for the allocation each year the person claims the allocation. A person claiming an allocation must file a completed allocation application before May 1 and must provide the information required by this form. If the property was not on the appraisal in the preceding year, the deadline for filing the allocation application form is extended to the 30th day after the date of receipt of the notice of appraised value required by Tax Code Section 25.19(a)(3). For good cause shown, the chief appraiser shall extend the deadline for filing an allocation application form by written order for a period not to exceed 30 days [Tax Code Section 21.09(b)].

Late Application, Penalty and Notice: The chief appraiser shall accept and approve or deny an application for an allocation of value after the deadline for filing if the application is filed before the date the appraisal review board approves the appraisal records. If the application is approved, the property owner is liable to each taxing unit for a penalty in an amount equal to 10 percent of the difference between the amount of tax imposed by the taxing unit on the property without the allocation and the amount of tax imposed on the property with the allocation. The chief appraiser shall deliver a written notice of imposition of the penalty with an explanation to the property owner. The amount of the penalty shall be added to the tax bill at the time and in the manner the collector collects the tax. The penalty amount constitutes a lien against the property and accrues penalty and interest in the same manner as a delinquent tax.

Verification and Cancellation of value Allocation: If the chief appraiser learns of any reason indicating that an allocation previously allowed should be canceled, the chief appraiser shall investigate. If the chief appraiser determines that the property is not entitled to an allocation, the chief appraiser shall cancel the allocation and deliver written notice of the cancellation not later than the 5th day after the date the chief appraiser makes the cancellation.

Schedule 1: Motor Vehicle(s) or Rolling Stock Not Owned or Leased by a Railroad "Other situs state" is one in which the motor vehicle or rolling stock was continually used in the past 12 months, or was present on the state's lien date, or in which the owner was domiciled in the past 12 months, or which levied a property tax on the motor vehicle or rolling stock for this year.