

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



## Application for Interstate Allocation of Value for Vessels or Other Watercraft

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**

Description	Vessel Name	Hull Number	Official Number	Total Use in Prior Year (miles or days)	Texas Use in Prior Year (miles or days)

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 Interstate Allocation of Value for Vessels or Other Watercraft

**General Instructions:** This form is for use in claiming an allocation of value for vessels and other watercraft used outside of Texas, according to Tax Code Sections 21.031 and 21.09(a) and as required by Comptroller Rule 9.4033(b)(2). For interstate allocation application forms for Commercial or Business aircraft, personal property used in Interstate commerce, or rolling stock not owned or leased by a railroad used outside of Texas, see [www.hcad.org/forms](http://www.hcad.org/forms)

**Special Instructions:** Determine what type of vessel or other watercraft describes your property: (a) one used as an instrumentality of commerce, as defined by Tax Code Section 21.03(b)(1), for which the number of miles that the property was operated within the state during the preceding year and the total number of miles must be determined; or (b) a special purpose vessel not used as an instrumentality of commerce, as defined in Tax Code Section 21.031(b)(2), for which the number of days the vessel was physically located within this state during the preceding year must be determined. Provide a description for each vessel or other watercraft and provide information according to miles or days as described above, depending on the type of vessel or other watercraft, in Step 2.

**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 (50-145). Failure to file a rendition timely or at all will subject the property owner to monetary penalties provided by Tax Code Sections 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 roll 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.