

Lessor's Exemption Application

Form 50-286

Motor Vehicles Leased for Use Other than Production of Income

Tax Year _____

Appraisal District's Name _____

Appraisal District Account Number (if known) _____

GENERAL INFORMATION: This form is used in reporting property tax exemptions for motor vehicles leased for use other than production of income, pursuant to Tax Code Section 11.252.

FILING INSTRUCTIONS: File this application and all supporting documentation with the appraisal district office in each county in which the property is located. **Do not file this document with the Texas Comptroller of Public Accounts.**

SECTION 1: Ownership and Lessor Information

Individual Partnership Corporation Other (specify): _____

Name of Property Owner _____

Driver's License, Personal I.D. Certificate
Social Security Number, FEIN if applicable or Federal Tax I.D. Number* _____

Name of Person Preparing this Application _____

Title _____

Mailing Address _____

City, State, ZIP Code _____

Phone (area code and number) _____

If this application is for property owned by a charitable organization with a federal tax identification number, that number may be provided in lieu of a driver's license number, personal identification certificate number or social security number:

* Social security number disclosure may be required for tax administration and identification. (42 U.S.C. §405(c)(2)(C)(i); Tax Code §11.43(f)). A driver's license number, personal identification number or social security number disclosed in an exemption application is confidential and not open to public inspection, except as authorized by Tax Code §11.48(b).

SECTION 2: Lessee Information for Each Vehicle (Continue on additional pages if necessary)

Name of Individual or Entity _____

Phone (area code and number) _____

Mailing Address _____

City, State, ZIP Code _____

County _____

Physical Location of Vehicle _____

City, State, ZIP Code _____

County _____

Vehicle Identification Number _____

Year _____

Make _____

Body Style _____

Model _____

Weight _____

Lease Date _____

Has the lessee signed an affidavit designating the vehicle as not held and used primarily for income production?

Yes No

Has the property owner maintained the lessee's affidavit?

Yes No

SECTION 2: Lessee Information for Each Vehicle continued (Continue on additional pages if necessary)

Name of Individual or Entity _____ Phone (area code and number) _____

Mailing Address _____ City, State, ZIP Code _____ County _____

Physical Location of Vehicle _____ City, State, ZIP Code _____ County _____

Vehicle Identification Number _____ Year _____ Make _____ Body Style _____

Model _____ Weight _____ Lease Date _____

Has the lessee signed an affidavit designating the vehicle as not held and used primarily for income production? Yes No

Has the property owner maintained the lessee's affidavit? Yes No

Name of Individual or Entity _____ Phone (area code and number) _____

Mailing Address _____ City, State, ZIP Code _____ County _____

Physical Location of Vehicle _____ City, State, ZIP Code _____ County _____

Vehicle Identification Number _____ Year _____ Make _____ Body Style _____

Model _____ Weight _____ Lease Date _____

Has the lessee signed an affidavit designating the vehicle as not held and used primarily for income production? Yes No

Has the property owner maintained the lessee's affidavit? Yes No

SECTION 3: Certification and Signature

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

"I, _____, swear or affirm the following:
Printed Name of Property Owner or Authorized Representative

- that each fact contained in this application is true and correct; and
- that the property described in this application meets the qualifications under Texas law for the exemption claimed.

print here → _____
Print Name _____ Title _____

sign here → _____
Authorized Signature _____ Date _____

FOR APPRAISAL DISTRICT USE

County _____ School _____ City _____ Special District _____

Other Taxing Units _____ Other Taxing Units _____

Important Information

GENERAL INFORMATION

For this exemption, a motor vehicle is presumed to be used primarily for non-income producing activities if:

- 50 percent or more of the total mileage for a 12-month period is for non-income producing purpose;
- it is leased to the State of Texas or a political subdivision of the State of Texas; or
- it is leased to an organization that is exempt from federal income taxation under Section 501(a), Internal Revenue Code of 1986, as an organization described by Section 501(c)(3) of that code.

Tax Code Section 11.252 allows a leased vehicle owner to claim a property tax exemption if the vehicle is leased for personal use and not income production.

FILING INSTRUCTIONS

File this application and all supporting documentation with the appraisal district in each county in which the property is located no later than April 30 of the tax year for which you request this exemption. **Do not file this document with the Texas Comptroller of Public Accounts.** Appraisal district contact information can be found on the Comptroller's website.

You must apply for this exemption each year.

REQUIRED DOCUMENTATION

Pursuant to Tax Code Section 11.45, the chief appraiser may request additional information from you. You must provide the additional information within 30 days of the request or the application is denied. For good cause shown, the chief appraiser may extend the deadline for furnishing the additional information by written order for a single period not to exceed 15 days.