

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?			<input type="checkbox"/> Yes <input type="checkbox"/> No
Has the property owner maintained the lessee's affidavit?			<input type="checkbox"/> Yes <input type="checkbox"/> 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?			<input type="checkbox"/> Yes <input type="checkbox"/> No
Has the property owner maintained the lessee's affidavit?			<input type="checkbox"/> Yes <input type="checkbox"/> 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 exempt organization described in Section 501(c)3 of Internal Revenue Code of 1986 and would be exempt from taxation if owned by the organization.

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.