

Request for Separate Taxation of Improvements from Land

Form 50-111

Tax Year

Appraisal District's Name

Appraisal District Account Number (if known)

GENERAL INFORMATION: Taxpayers can use this form to request taxation of improvements separate from the land on which the improvement is located pursuant to Tax Code Section 25.08.

FILING INSTRUCTIONS: The owner of the improvement must submit this completed request form and required documentation to the chief appraiser for the appraisal district in which the property is located on or before May 1 of this tax year. **Do not file this document with the Texas Comptroller of Public Accounts.**

SECTION 1: Property Description and Location

Property Owner's Name

Phone (area code and number)

Mailing Address, City, State, ZIP Code

What proportion of the property described in this request is owned by this property owner?

Does the property owner listed above own the improvement or the land involved in this request? (check one)..... Land Improvement

Property Description

Property Address or Location

SECTION 2: Documentation Required

Attach documents to support the ownership of the improvement located on exempt land owned by another person or entity.

SECTION 3: Owner Names and Addresses (attach additional pages if necessary)

List the names and addresses of all persons or entities owning the land or the improvement and indicate whether the ownership is in the land or the improvement.

Property Owner's Name

Land Improvement

Mailing Address, City, State, ZIP Code

Property Owner's Name

Land Improvement

Mailing Address, City, State, ZIP Code

Property Owner's Name

Land Improvement

Mailing Address, City, State, ZIP Code

SECTION 3: Owner Names and Addresses (concluded)

Property Owner's Name

 Land Improvement

Mailing Address, City, State, ZIP Code

Property Owner's Name

 Land Improvement

Mailing Address, City, State, ZIP Code

SECTION 4: 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

1. that the improvement is separately owned from the land on which it is located, each being owned by the persons identified in this request;
2. I hereby request that the improvement located on the land described in this request be listed on the appraisal records of the appraisal office separately from the land on which the improvement is located; and
3. that the information given on this form is true and correct.

**sign
here** _____
Signature of Property Owner or Authorized Representative_____
Date

Important Information

GENERAL INFORMATION

Taxpayers can use this form to request separate taxation of improvements separate from the land in which the improvement is located pursuant to Tax Code Section 25.08.

A person who owns land on which an improvement owned by another person is located can list the land and the improvement separately in the name of each owner if either owner files a request for separate taxation with the chief appraiser.

FILING INSTRUCTIONS

File this completed request 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. Contact information for appraisal district offices may be found on the Comptroller's website.

APPLICATION DEADLINES

The owner of the improvement must file the completed request with all required documentation beginning Jan. 1 and no later than April 30 of the tax year.

DUTY TO NOTIFY

The chief appraiser will deliver a written notice to the owner of the land or improvement of its qualification or cancellation within 30 days after the land or improvement qualifies for separate taxation, or the other owner cancels the qualification.

After an improvement qualifies for separate taxation, the qualification remains effective in subsequent tax years without being requested again. The qualification ceases when ownership of the land or the improvement is transferred, or when either owner files a request to cancel the separate taxation.