

Application for Appraisal of Public Access Airport Property

Form 50-169

Tax Year

Appraisal District's Name

Appraisal District Account Number (if known)

GENERAL INFORMATION: Tax Code, Chapter 23, Subchapter G, provides for appraisal of public access airport property.

FILING INSTRUCTIONS: This application and all supporting documentation must be filed 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: Property Owner/Applicant

Did the applicant own the property that is the subject of this application on Jan. 1 of the tax year? ☐ Yes ☐ No

☐ Individual ☐ Partnership ☐ Corporation ☐ Other (specify): _____

Name of Property Owner

Physical Address, City, State, ZIP Code

Primary Phone Number (area code and number)

Email Address*

Mailing Address, City, State, ZIP Code (if different from the physical address provided above)

SECTION 2: Authorized Representative

If you are an individual property owner filing this application on your own behalf, skip to Section 3; all other applicants are required to complete Section 2.

Please indicate the basis for your authority to represent the property owner in filing this application:

☐ Officer of the company ☐ General partner of the company ☐ Attorney for property owner

☐ Agent for tax matters appointed under Tax Code Section 1.111 with completed and signed Form 50-162

☐ Other and explain basis: _____

Provide the following information for the individual with the legal authority to act for the property owner in this matter:

Name of Authorized Representative

Title of Authorized Representative

Primary Phone Number (area code and number)

Email Address*

Mailing Address, City, State, ZIP Code

SECTION 3: Property Description and Information

Provide the descriptive information requested below for the property that is the subject of this application or attach last year's tax statement, notice of appraised value or other correspondence identifying the property:

Account Number (if known)

Number of Acres (subject to this application)

Legal description, abstract numbers, field numbers and/or plat numbers:

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SECTION 4: Property Use

1. Were the land and improvements that are designed to be used for airport purposes and described in this application used in the preceding year exclusively for airport purposes, including the:

- a. landing, parking, shelter or take off of aircraft ☐ Yes ☐ No
- b. accommodation of individuals engaged in the operation, maintenance or navigation of aircraft; or; ☐ Yes ☐ No
- c. accommodation of aircraft passengers in connection with their use of aircraft or of aircraft property? ☐ Yes ☐ No

2. Is the public access airport property regularly and currently used by the public or to regularly provide services to the public in connection with airport purposes? ☐ Yes ☐ No

3. Will the land and improvements described in this application be used in the current year exclusively for public access airport property as described in question 1 of this section? ☐ Yes ☐ No

4. On Jan. 1 of this year, is the use of the property described in this application restricted or limited by a valid and enforceable written instrument which is recorded in the deed records of the county in which the property is located? ☐ Yes ☐ No

5. List the uses of the land described in this application for the **previous** year, indicating acres for each use.

Uses	Acres

6. List the actual and intended uses of the land described in this application for the **current** year, indicating acres for each use.

Uses	Acres

7. List the improvements to the land described in this application and their uses. (If more room is required, use additional sheets to complete the list.)

Uses	Acres

SECTION 5: Additional Documents to be Provided

You are required to include with this application the following documents:

1. A copy of the deed instrument filed with the county clerk which restricts the use of the property to public access airport use for at least 10 years.
2. A copy of a survey of the property subject to the deed restriction.

SECTION 6: 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 each fact contained in this application is true and correct;
2. that the property described in this application meets the qualifications under Texas law for the special appraisal claimed; and
3. that the property described in this application will be used exclusively for public access airport property in the current year.

**sign
here** ➡

Signature of Property Owner or Authorized Representative

Date

* May be confidential under Government Code §552.137; however, by including the email address on this form, you are affirmatively consenting to its release under the Public Information Act.

Important Information

GENERAL INFORMATION

This application is for use in requesting special appraisal for restricted use public access airport property under Tax Code, Chapter 23, Subchapter G. You are entitled to have property appraised under Subchapter G for the tax year for which you are applying if you meet all five of the following conditions.

1. You own the property on Jan. 1.
2. The property is at least five acres in size.
3. Its use is restricted by deed for at least 10 years as a public access airport as provided by Subchapter G.
4. The property has been devoted exclusively for use as public access airport property for the preceding year.
5. You are using and intend to use the property exclusively as public access airport property in the current year.

FILING INSTRUCTIONS

You must furnish all information and documentation required by this application so that the chief appraiser is able to determine whether the statutory qualifications for special appraisal have been met. This document and all supporting documentation must be filed 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. A directory with contact information for appraisal district offices may be found on the Comptroller's website.

APPLICATION DEADLINES

The completed application and supporting documents must be submitted to the appraisal district before May 1 of the tax year for which you request the special appraisal. For good cause shown, the chief appraiser may extend the deadline for filing the application by written order for a single period not to exceed 60 days.

CHIEF APPRAISER ACTIONS

The chief appraiser shall, as soon as practicable but not later than 90 days after the later of the following two dates: date the applicant's land is first eligible for appraisal as public access airport property; or the date the applicant provides the information necessary for the chief appraiser to determine the applicant's right to appraisal as public access airport property, make one of the following decisions:

- approve the application and grant appraisal as public access airport property;
- disapprove it and ask for more information; or
- deny the application.

ADDITIONAL INFORMATION REQUEST

The chief appraiser may disapprove the application and request additional information to evaluate this application. This request must be delivered via a written notice to the applicant as soon as practicable but not later than the 30th day after the application was filed with the appraisal district. The notice must specify the additional information the applicant must provide so the chief appraiser can make a determination. The applicant must provide the additional information not later than the 30th day after the date of the request or the application will be denied. The chief appraiser may extend this deadline for a single period not to exceed 15 days for good cause shown.

DENIED APPLICATIONS

The chief appraiser may deny an application. He or she must notify the applicant in writing not later than the fifth day after the determination by certified mail. It must state and fully explain each reason for the denial. The landowner can file a protest of the denial with the appraisal review board.

DUTY TO NOTIFY

Once restricted use appraisal for public access airport property is allowed, an application does not have to be filed annually during the term of the deed restriction unless the ownership of the property changes or eligibility for the appraisal ends. The chief appraiser may require a new application to be filed to confirm that the property is currently eligible for the special appraisal by sending written notice and an application form. If eligibility for the restricted use appraisal ends, the property owner must notify the appraisal office in writing before May 1 after the eligibility ends. If the deed restriction on airport property receiving special appraisal expires, a rollback in taxes will be imposed on the property for each of the three years preceding the year the deed restriction expires. If the deed restriction is violated before the restriction expires, a penalty is imposed for the year the violation occurred.