

**Morrison, Laura**

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**From:** Marya D. Crigler <MCrigler@tcadcentral.org>  
**Sent:** Tuesday, October 07, 2014 2:02 PM  
**To:** Morrison, Laura  
**Subject:** Vehicle Ad Valorem Tax  
**Attachments:** 50-144\_CPFR.pdf

**Follow Up Flag:** Follow up  
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Attached is the Business Personal Property Rendition Form.

Section 22.04(a) would be the Texas Property Tax Code Section that requires them to list the name and address of each owner of property that is in his possession or under his management on January 1. It is the district's position that by requiring the driver to sign up (on-line) that it puts the driver under the management of the online company.

Section 11.254 exempts vehicles used for both business and personal use; however, subsection (d) specifically excludes from exemption "motor vehicles used to transport passengers for hire"

I will reach out to my counterpart at Harris Central Appraisal District to see how they have managed the new companies.

Please let me know if you have any questions or need additional information.

*Thanks,*  
**Marya D. Crigler, RPA**  
**Chief Appraiser**  
**Travis Central Appraisal District**  
**8314 Cross Park Drive**  
**Austin TX 78754**  
**(512) 834-9317 ext. 337**

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