

CALDWELL COUNTY APPRAISAL DISTRICT

PHONE (512) 398-5550 FAX (512) 398-5551
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P.O. Box 900, Lockhart, Texas 78644

AFFIDAVIT OF NON-INCOME PRODUCING AIRCRAFT

Aircraft which are not held or used in the production of income are exempt from property taxes. An aircraft is considered to be producing income, if one or more of the following conditions exists:

1. The aircraft is available for lease, rental or charter.
2. The aircraft and/or accompanying expenses are being considered for income tax purposes.
3. The aircraft is covered as an income producing vehicle on an insurance policy.
4. The aircraft expenses are being reimbursed.
5. The aircraft is registered in the name of a business or flying club.
6. The aircraft is used for business travel regardless of whether business is associated with the named owner of the aircraft.

Property ID #: _____ Option Number Above: _____

Owner Name: _____

The notarized statement below should be filed with the appraisal district if your aircraft is not used in the production of income. Documentation may be requested to support your claim (i.e., IRS tax returns, accounting records, insurance policies, etc.). **A failure to file this statement will result in a presumption that your aircraft is used in the production of income and is subject to property taxes.**

I, _____, affirm that Account # _____ which is associated with Aircraft # N _____ is not used in the production of income as defined above and is exempt from property taxation for _____ Year.

Notary Statement

_____ SUBSCRIBED AND SWORN before me this _____
Owner/Agent Signature Date day of _____, _____

Company Name Agent Registration No. Notary Public

Work _____ Fax _____ My Commission expires _____

CPA Statement

I have been preparing federal income tax returns for _____. During that time no aircraft of any kind have been used in ANY business endeavor. Therefore I can state with certainty that the following aircraft have not been claimed in any way for business use on any of _____ income tax returns.

List Aircraft: Year, Make m Model, N-number _____

Notary Statement

_____ SUBSCRIBED AND SWORN before me this _____
Owner/Agent Signature Date day of _____, _____

Company Name Agent Registration No. Notary Public

Work _____ Fax _____ My Commission expires _____