

TEXAS COMPTROLLER OF PUBLIC ACCOUNTS



USED MOTOR VEHICLE CERTIFIED APPRAISAL FORM

INSTRUCTIONS

Any change to this form after completion voids the form in its entirety.

A licensed motor vehicle dealer or licensed insurance adjuster uses this form exclusively for the purposes of Section 152.0412, Tax Code and 34 T.A.C. § 3.79 concerning Standard Presumptive Value. The form must be filled out in full and be typed or legibly printed after the appraiser views the motor vehicle in person. A dealer may only provide an appraisal for the types of motor vehicles which the dealer is licensed to sell. The purchaser files this form with the county tax assessor-collector at the same time of titling and registering the vehicle. Do not send the completed form to the Comptroller of Public Accounts.

Under Ch. 559, Government Code, you are entitled to review, request, and correct information a governmental body has on file about you, with limited exceptions in accordance with Ch. 552, Government Code. To request information for review or to request error correction, contact the county tax assessor-collector where this form is filed.

PURCHASER INFORMATION

Name, Address, City, State, ZIP code, Phone (Area code and number)

MOTOR VEHICLE INFORMATION

Year, Make, Model, VIN, Odometer Reading

APPRAISER INFORMATION

Motor Vehicle Dealer or Licensed Insurance Adjuster Name, Address, City, State, ZIP code, Printed Name of Appraiser, Phone Number

APPRAISAL INFORMATION

Retail Value, Explanation for Appraised Retail Value, Appraisal Fee

See the other side of this form for details on appraising and fees.

SIGNATURE

I hereby certify that I have seen this vehicle and all the statements in this document are true and correct to the best of my knowledge and belief.

Signature of Appraiser

Date of Appraisal

sign here

Signature of Appraiser box

Date of Appraisal box

If you make a false statement on this document, you could be found guilty of a Class A misdemeanor or state jail felony under Texas Penal Code Section 37.10.

MOTOR VEHICLE TAX: APPRAISING USED MOTOR VEHICLES IN PRIVATE-PARTY SALES BY LICENSED MOTOR VEHICLE DEALERS AND INSURANCE ADJUSTERS

Effective October 1, 2006, Tax Code Section 152.0412 allows a purchaser of a used motor vehicle in a private-party sale to get an appraisal to establish the amount of motor vehicle sales tax due. A private-party sale is one that does not involve a licensed motor vehicle dealer. This appraisal process does not involve dealer sales.

Eligible appraisers

Licensed Texas motor vehicle dealers can appraise the categories of motor vehicles that they are licensed to sell. That is, automobile dealers can appraise automobiles, motorcycle dealers can appraise motorcycles and trailer dealers can appraise trailers. Licensed dealers include new and used vehicle dealers, wholesale dealers, wholesale auction dealers, motorcycle dealers, trailer dealers and any other dealers licensed by Transportation Code, Chapter 503, Subchapter B, but not a drive-a-way operator.

An insurance adjuster can appraise any type of used motor vehicle.

Appraisal fee

Under the new law, the Comptroller sets the fee for a certified appraisal by a licensed Texas motor vehicle dealer. Comptroller Rule 3.79 (34 T.A.C. §3.79) states that the fee can be no less than \$100 and no more than \$300, except for appraisals of motorcycles, house trailers, travel trailers and motor homes.

A licensed motorcycle dealer can charge no less than \$40 and no more than \$300 for a certified appraisal of a motorcycle. For a certified appraisal of a house trailer, travel trailer or motor home, the fee can be no less than \$100 and no more than \$500.

The law allows that licensed insurance adjusters set their own fees for a certified appraisal.

Appraisal form

The appraiser must use Comptroller form 14-128, *Used Motor Vehicle Certified Appraisal Form*, on the other side of this page. The form is available online at www.window.state.tx.us under "Texas Taxes." You can also call the Comptroller's toll-free number (800) 252-1382 (in Austin, 463-4600), or write the Comptroller of Public Accounts, P.O. Box 13538, Austin, Texas 78711-3528.

Appraisal standards

The appraiser must view the motor vehicle in person and provide all the information requested on the appraisal form. The appraiser should identify mechanical, appearance or other factors that affect that retail value.

The form must be filled out in full. If an item does not apply, note "not applicable." Since any change to the appraisal form after completion voids the form in its entirety, please refrain from using crossed-out information.

The appraiser should keep a copy of the appraisal.

Questions

If you have questions or need more information, contact the Comptroller's office toll-free at (800) 252-1382 or e-mail tax.help@cpa.state.tx.us.

Publication 96-116, *Motor Vehicle Sales, Use and Rental Tax*, explains the law and its provisions and is available on the Comptroller's *Window on State Government* at www.window.state.tx.us.