

# Lessee's Designation of Agent

Form 50-864

## Property Tax Matters under Tax Code Section 41.413

**GENERAL INFORMATION:** Pursuant to Tax Code Section 41.413(g), this form is for use only by a lessee who is contractually obligated to reimburse the property owner for taxes imposed on the property to designate a person to act as the lessee's agent in property tax matters. This designation is required to be made in the manner provided by Tax Code Section 1.111. An agent designated directly by a lessee under Tax Code Section 41.413 has the same authority and is subject to the same limitations as an agent designated by a property owner under Tax Code Section 1.111.

**NOTE:** A lessee who has been designated previously by the property owner under Tax Code Section 1.111(a) as the property owner's agent (as shown by execution of Form 50-162, Appointment of Agent for Property Tax Matters), may not use this form to subsequently designate a person to act as the lessee's agent under Tax Code Section 1.111(a-1) for that property.

**FILING INSTRUCTIONS:** This document must be filed with the appraisal district office. The designation does not take effect with an appraisal district or a taxing unit in that county until a copy of the designation is filed with the appraisal district. **Do not file this document with the Texas Comptroller of Public Accounts.**

### SECTION 1: Lessee and Property Owner Information

Name of Lessee

Primary Phone Number (*area code and number*)

Email Address

Mailing Address, City, State, ZIP Code

Name of Property Owner (*i.e., Lessor*)

Primary Phone Number (*area code and number*)

Email Address

Mailing Address, City, State, ZIP Code

### SECTION 2: Property Identification

Provide the physical or situs address, legal description or appraisal district account number of the property for which an agent is designated to act for you in property tax matters. A chief appraiser may request additional information to identify the property.

Physical Address, City, State, ZIP Code

Legal Description

Appraisal District Account Number

Attach additional sheets providing the appraisal district account number, physical or situs address or legal description for each additional property for which you wish to designate the agent to act for you in property tax matters.

State the number of additional sheets attached: .....

### SECTION 3: Agent Designation

The following individual is designated to act as agent for the lessee of the property identified in section 2 in property tax matters pursuant to Tax Code Section 41.413(g) (only one individual's name is permitted).

Name of Agent

Primary Phone Number (*area code and number*)

Email Address

Mailing Address, City, State, ZIP Code

## SECTION 4: Agent Authority

The agent identified in section 3 is authorized to represent me in property tax matters as specified below (*select one*).

- ☐ All property tax matters concerning the property identified in section 2
- ☐ The following specific property tax matters concerning the property identified in section 2:

Is the agent identified above authorized to receive confidential information pursuant to one or more provisions of the Tax Code (i.e. Tax Code Sections 11.48(b)(2), 22.07(e), 22.27(b)(2), 23.123(c)(2), 23.1242(p), 23.126(c)(2), 23.127(l), 23.128(p) and 23.45(b)(2))?

☐ Yes ☐ No

I hereby direct, as indicated below, the appraisal district, appraisal review board and each taxing unit participating in the appraisal district to deliver the documents checked below to the agent identified in section 3 regarding the property identified in section 2. I acknowledge that such documents will be delivered only to the agent at the agent's address indicated in section 3 and will not be delivered to me unless the affected offices choose to send me copies or are otherwise required by law. I understand that these documents can affect my legal rights and that the appraisal district, appraisal review board and the taxing units are not required to send me copies if I direct them to deliver the documents to my agent.

- ☐ All communications from the chief appraiser
- ☐ All communications from the appraisal review board
- ☐ All communications from all taxing units participating in the appraisal district

## SECTION 5: End of Agent Authority

The designation of an agent as shown on this form remains in effect until the date indicated below or until a written revocation is filed with the appraisal district by the lessee or the designated agent. A designation may be made to expire according to its own terms, but is still subject to prior revocation by the lessee or the designated agent. A lessee may designate only one agent at a time in connection with an item of property; the lessee's subsequent designation of an agent in connection with an item of property revokes any previous designation of an agent by the lessee in connection with that item of property.

Date Agent's Authority Ends: \_\_\_\_\_

## SECTION 6: Lessee Authorization

I, \_\_\_\_\_, swear or affirm the following with  
Printed Name of Lessee, Property Manager or Authorized Individual\*

regard to the property identified in section 2 above:

- that I am the lessee of the property and contractually obligated to reimburse the property owner for taxes imposed on the property;
- that pursuant to Tax Code Section 41.413(g), I am entitled to designate directly an agent to act on my behalf in property tax matters; and
- that the agent designated in section 3 of this form is authorized to act on behalf of the lessee in property tax matters as indicated in section 4 of this form.

**sign  
here** ➡

\_\_\_\_\_  
Signature of Lessee, Property Manager or Authorized Individual\*

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

\_\_\_\_\_  
Mailing Address, City, State, ZIP Code

\_\_\_\_\_  
Primary Phone Number (area code and number)

\_\_\_\_\_  
Email Address

\* If you are authorized to complete and execute this form on behalf of the lessee, the appraisal district may request a copy of the authorization document(s). A person designated as an agent in section 3 is not authorized to complete and execute this form on behalf of the lessee.