



# Used Motor Vehicle Certified Appraisal Form

**GLENN HEGAR**

TEXAS COMPTROLLER OF PUBLIC ACCOUNTS

## 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				Phone (Area code and number)		
Address	City	State	ZIP code			

### MOTOR VEHICLE INFORMATION

Year	Make	Model	Odometer reading
			VIN

### APPRAISER INFORMATION

Motor Vehicle Dealer or Licensed Insurance Adjuster Name				Motor Vehicle Dealer or Licensed Insurance Adjuster Number		
Address	City	State	ZIP code			
Printed Name of Appraiser				Phone (Area code and number)		

### APPRAISAL INFORMATION

Retail value..... \$

Explanation for appraised retail value (e.g., identify mechanical, appearance, or other factors that affect the 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

**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.comptroller.texas.gov](http://www.comptroller.texas.gov) under "Texas Taxes." You can also call the Comptroller's office at 1-800-252-1382, or write the Comptroller of Public Accounts, P.O. Box 13538, Austin, TX 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, visit the Comptroller's website at [www.comptroller.texas.gov](http://www.comptroller.texas.gov), or call the Comptroller's office at 1-800-252-1382.

Publication 96-116, *Motor Vehicle Sales, Use and Rental Tax*, explains the law and its provisions and is available at [www.comptroller.texas.gov](http://www.comptroller.texas.gov).