



FILING INSTRUCTIONS: This document and all supporting documentation must be filed with the appraisal district office in the county in which your property is taxable. DO NOT file this document with the Texas Comptroller of Public Accounts. Location and address information for appraisal district office may be found at <https://comptroller.texas.gov/taxes/property-tax/county-directory/>.

CONFIDENTIAL
BUSINESS PERSONAL PROPERTY RENDITION OF TAXABLE PROPERTY

Appraisal Year **2022**

ACCT #	

Business Name (Required)	Property Location Address (Required)
Ownership Type (optional): <input type="checkbox"/> Individual <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Other:	

STEP 2: REPRESENTATION: please indicate if you are filling out the form as:

<input type="checkbox"/> Owner, employee or employee of an affiliated entity of the owner		<input type="checkbox"/> Authorized Agent		<input type="checkbox"/> Fiduciary Capacity		<input type="checkbox"/> Secured Party	
Name of Owner, Authorized Agent, Fiduciary or Secured Party				Email address			
Present Mailing Address, City, State, Zip				Phone (area code and number)			
<input type="checkbox"/> Yes <input type="checkbox"/> No		Are you a secured party with a security interest in the property subject to this rendition and with a historical cost new of more than \$50,000 as defined by Tax Code Section 22.01 (c-1) and (c-2)? If you checked "Yes" to this question, you MUST attach a document signed by the property owner indicating consent for you to file the rendition. Without the authorization, the rendition is not valid and cannot be processed.					

STEP 3: AFFIRMATION OF PRIOR YEAR RENDITION (Check only if applicable and your assets were exactly the same as last year's rendition form.)

<input type="checkbox"/>	By checking this box, I affirm that the information contained in the most recent rendition statement filed for the prior tax year (the 2021 tax year) continues to be complete and accurate for the current tax year.
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STEP 4: BUSINESS INFORMATION (Optional)

Please address all that apply: Business Type: <input type="checkbox"/> Manufacturing <input type="checkbox"/> Wholesale <input type="checkbox"/> Retail <input type="checkbox"/> Service <input type="checkbox"/> New Business					
Business Description			Square Feet Occupied		
Business Sold Date		Business Start Date at Location		Sales Tax Permit Number	
New Owner			Business Moved Date		
New Location		City, State, Zip Code		Business Closed Date	
<input type="checkbox"/> Yes <input type="checkbox"/> No Did assets remain in place as of January 1?			<input type="checkbox"/> The business owned no taxable assets in this county as of January 1		

STEP 5: MARKET VALUE

Check the total market value of your property: <input type="checkbox"/> Under \$20,000 <input type="checkbox"/> \$20,000 or more If you checked "Under \$20,000", please complete only Schedule A and if applicable, Schedule F. Otherwise, complete Schedule(s) B, C, D, E and/or F, whichever are applicable.
When required by the Chief Appraiser, you MUST render any taxable property that you own or manage and control as a fiduciary on January 1 (Tax Code Section 22.01 (b)). For this type of property, complete Schedule(s) A, B, C, D, E and/or F, whichever is applicable.
When required by the Chief Appraiser, you MUST file a report listing the name and address of each owner of taxable property that is in your possession or under your management on January 1 by bailment, lease, consignment or other arrangement (Tax Code Section 22.04 (a)). For this type of property complete Schedule F.

STEP 6: SIGN AND DATE FORM

This form must be signed and dated. By signing this form, you attest that the information contained on it is true and accurate to the best of your knowledge and belief and that you are authorized as required by law to file and sign this form.

NOTE: If the person filing and signing this report IS NOT the property owner, an employee of the property owner, an employee of a property owner signing on behalf of an affiliated entity of the property owner or a secured party as defined by Tax Code Section 22.01, the signature below must be notarized.		
PRINT HERE	SIGN HERE	DATE

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

Subscribed and sworn to before me this the _____ day of _____, 20_____.

Notary Public, State of Texas

<input type="checkbox"/> Yes <input type="checkbox"/> No	Did you timely apply for a September 1 Inventory date? (Optional)	
<input type="checkbox"/> Yes <input type="checkbox"/> No	Does your inventory involve interstate/foreign commerce issues? (Optional)	Property ID #:
<input type="checkbox"/> Yes <input type="checkbox"/> No	Does your inventory involve Freeport goods? (Optional)	Real Estate Acct #:

SCHEDULE A: PERSONAL PROPERTY VALUED LESS THAN \$20,000

List all taxable personal property by type/category of property (See "Definitions and Relevant Tax Code Sections" on Page 5.) If needed, you may attach additional sheets OR a computer-generated copy listing the information below. If you manage or control property as a fiduciary on January 1, also list the names and addresses of each property owner.

"Good faith estimate of market value" or "historical cost when new" is optional for Schedule A only.

General Property Description by Type/Category	Estimate of Quantity of Each Type	Good Faith Estimate of Market Value*	or	Historical Cost When New*	and	Year acquired*	Property Owner name/address (If you manage or control property as a fiduciary)

PERSONAL PROPERTY VALUED AT \$20,000 OR MORE

SCHEDULE B: INVENTORY, RAW MATERIALS AND WORK IN PROGRESS

List all taxable inventories by type of property. If needed, attach additional sheets OR a computer-generated copy listing the information below. If you manage or control property as a fiduciary on January 1 also list the names and addresses of each property owner.

Property Description by Type/Category	Property Address or Address Where Taxable	Estimate of Quantity of Each Type	Good Faith Estimate of Market Value*	or	Historical Cost When New*	and	Year acquired*	Property Owner name/address (If you manage or control property as a fiduciary)

SCHEDULE C: SUPPLIES

List all supplies by type of property. If needed, attach additional sheets OR a computer-generated copy listing the information below. If you manage or control property as a fiduciary on January 1 also list the names and addresses of each property owner.

Property Description by Type/Category	Property Address or Address Where Taxable	Estimate of Quantity of Each Type	Good Faith Estimate of Market Value*	or	Historical Cost When New*	and	Year acquired*	Property Owner name/address (If you manage or control property as a fiduciary)

SCHEDULE D: VEHICLES AND TRAILERS AND SPECIAL EQUIPMENT

List only vehicles that are licensed in the name of the business as shown on Page 1. Vehicles disposed of after January 1 are taxable for the year and MUST be listed below. If needed, attach additional sheets OR a computer-generated copy listing of the information below. Report leased vehicles under Schedule F. Leased vehicles must be reported showing the name and address of the owner.

Year (optional)	Make (Optional)	Model (optional)	Vehicle Identification Number (VIN) (Optional)	Good Faith Estimate of Market Value*	or	Historical Cost When New*	and	Year acquired*

*If you provide an amount in the "good faith estimate of market value", you need not complete a "historical cost when new" and "year acquired". "Good faith estimate of market value" is not admissible in a subsequent protest, hearing, appeal, suit or other proceeding involving the property except for: (1) proceedings to determine whether a person complied with rendition requirement; (2) proceedings for determination of fraud or intent to evade tax; or (3) a protest under Tax Code Section 41.41.

*If you provide an amount in "historical cost when new" and "year acquired", you need not complete "good faith estimate of market value".

SCHEDULE E: FURNITURE, FIXTURES, MACHINERY, EQUIPMENT, COMPUTERS

Total (by year acquired) all furniture, fixtures, machinery, equipment and computers (new or used) still in possession on January 1. Items received as gifts are to be listed in the same manner. If needed, attach additional sheets OR a computer generated listing of the information below.

FURNITURE AND FIXTURES				MACHINERY AND EQUIPMENT				OFFICE EQUIPMENT			
Year Acquired	Historical Cost When New*	O R	Good Faith Estimate of Market Value*	Year Acquired	Historical Cost When New*	O R	Good Faith Estimate of Market Value*	Year Acquired	Historical Cost When New*	O R	Good Faith Estimate of Market Value*
2021				2021				2021			
2020				2020				2020			
2019				2019				2019			
2018				2018				2018			
2017				2017				2017			
2016				2016				2016			
2015				2015				2015			
2014				2014				2014			
2013				2013				2013			
2012				2012				2012			
2011				2011				2011			
2010				2010				2010			
2009				2009				2009			
2008 & prior				2008 & prior				2008 & prior			
TOTAL				TOTAL				TOTAL			

COMPUTER EQUIPMENT				POS/SERVERS/MAINFRAMES				OTHER (any other items not listed in other schedules)				
Year Acquired	Historical Cost When New*	O R	Good Faith Estimate of Market Value*	Year Acquired	Historical Cost When New*	O R	Good Faith Estimate of Market Value*	Year Acquired	Description	Historical Cost When New*	O R	Good Faith Estimate of Market Value*
2021				2021				2021				
2020				2020				2020				
2019				2019				2019				
2018				2018				2018				
2017				2017				2017				
2016				2016				2016				
2015				2015				2015				
2014				2014				2014				
2013 & prior				2013 & prior				2013 & prior				
TOTAL				TOTAL				TOTAL				

SCHEDULE F: PROPERTY UNDER BAILMENT, LEASE, CONSIGNMENT OR OTHER ARRANGEMENT

List the name and address of each owner of taxable property that is in your possession or under your management on January 1 by bailment, lease, consignment or other arrangement. If needed, attach additional sheets OR a computer-generated copy listing the information below.

PROPERTY OWNER'S NAME	PROPERTY OWNER'S ADDRESS	GENERAL PROPERTY DESCRIPTION

*If you provide an amount in the "good faith estimate of market value", you need not complete a "historical cost when new" and "year acquired". "Good faith estimate of market value" is not admissible in a subsequent protest, hearing, appeal, suit or other proceeding involving the property except for: (1) proceedings to determine whether a person complied with rendition requirement; (2) proceedings for determination or fraud or intent to evade tax or (3) a protest under Tax Code Section 41.41.

*If you provide an amount in "historical cost when new" and "year acquired", you need not complete "good faith estimate of market value".

GENERAL INFORMATION: This form is for use in rendering, pursuant to Tax Code §22.01, tangible personal property used for the production of income that you own or manage and control as a fiduciary on January 1 of this year. This form is confidential and not open to public inspection, disclosure is permitted pursuant to the terms of Tax Code §22.27.

DEADLINES: Rendition statements and property report deadlines depend on property type. The statements and reports must be delivered to the chief appraiser after January 1 and no later than the deadline indicated below. On written request by the property owner, the chief appraiser shall extend a deadline for filing a rendition statement or property report to May 15. The chief appraiser may further extend the deadline an additional 15 days upon good cause shown in writing by the property owner.

RENDITION STATEMENTS AND REPORTS	DEADLINES	ALLOWED EXTENSION(S)
Property Generally	April 15	<ul style="list-style-type: none"> • May 15 upon written request • Additional 15 days for good cause shown
Property regulated by the Public Utility Commission of Texas, the Railroad Commission of Texas, the Federal Surface Transportation Board or the Federal Energy Regulatory Commission. Tax Code §22.23 (d).	April 30	<ul style="list-style-type: none"> • May 15 upon written request • Additional 15 days for good cause shown

Applies only to property taxes imposed for a tax year beginning on or after January 1, 2020

EXEMPTION: A person is entitled to an exemption from taxation of the tangible personal property that is held or used for the production of income if it has less than \$2,500 of taxable value (Tax Code Section 11.145).

If an exemption is denied or terminated on a property, the owner must render it for taxation within 30 days from the denial or termination (Tax Code §22.02). If an exemption is denied on a property, within 30 days from the denial or termination. (Tax Code § 21.01(a) and § 22.02.

INSPECTION OF PROPERTY: Pursuant to Tax Code §22.07, the chief appraiser or his authorized representative may enter the premises of a business, trade, or profession and inspect the property to determine the existence and market value of tangible personal property used for the production of income and having a taxable situs in the district.

REQUEST FOR STATEMENT REGARDING VALUE: Pursuant to Tax Code §22.07, the chief appraiser may request, either in writing or by electronic means, that the property owner provide a statement containing supporting information indicating how value rendered was determined. The property owner must deliver the statement to the chief appraiser, either in writing or by electronic means, not later than the 21st day after the date the chief appraiser's request is received. The statement must:

1. summarize information sufficient to identify the property, including:
 - a. the physical and economic characteristics relevant to the opinion of value, if appropriate; and
 - b. the source of the information used;
2. state the effective date of the opinion of value; and
3. explain the basis of the value rendered.

Failure to comply in a timely manner is considered to be a failure to timely render and the Tax Code requires that penalties be applied by the chief appraiser.

PENALTIES: The chief appraiser must impose a penalty on a person who fails to timely file a required rendition statement or property report in an amount equal to 10 percent of the total amount of taxes imposed on the property for that year by taxing units participating in the appraisal district. The chief appraiser must impose an additional penalty on the person equal to 50 percent of the total amount of taxes imposed on the property for the tax year of the statement or report by the taxing units participating in the appraisal district if it is finally determined by a court that:

1. the person filed a false statement or report with the intent to commit fraud or to evade the tax; or
2. the person alters, destroys, or conceals any record, document, or thing, or presents to the chief appraiser any altered or fraudulent record, document, or thing, or otherwise engages in fraudulent conduct, for the purpose of affecting the course or outcome of an inspection, investigation, determination, or other proceeding before the appraisal district.

SPECIAL INSTRUCTIONS: Effective January 1, 2014, certain dealers of motor vehicle inventory may elect to file renditions under Tax Code Chapter 22, rather than file declarations and tax statements under Tax Code Chapter 23. Tax Code §23.121(a)(3) allows a dealer to make this election if it (1) does not sell motor vehicles that are self-propelled and designed to transport persons or property on a public highway; (2) meets either of the following two requirements: (a) the total annual sales from the inventory, less sales to dealers, fleet transactions, and subsequent sales, for the preceding tax year are 25 percent or less of the dealer's total revenue from all sources during that period, or (b) the dealer did not sell a motor vehicle to a person other than another dealer during the preceding tax year and the dealer estimates that the dealer's total annual sales from the dealer's motor vehicle inventory, less sales to dealers, fleet transactions, and subsequent sales, for the 12-month period corresponding to the current tax year will be 25 percent or less of the dealer's total revenue from all sources during that period; (3) files with the chief appraiser and the tax collector by Aug. 31 of the tax year preceding January 1 on a form prescribed by the comptroller a declaration that the dealer elects not to be treated as a dealer under Tax Code §23.121 in the current tax year; AND (4) renders the dealer's motor vehicle inventory in the current tax year by filing a rendition with the chief appraiser in the manner provided by Tax Code Chapter 22. A dealer who makes this election must file the declaration annually with the chief appraiser and the tax collector by Aug. 31 of the preceding tax year, so long as the dealer meets the eligibility requirements of law.

Effective January 1, 2014, a dealer of heavy equipment inventory may render its inventory by filing a rendition statement or property report as provided by Tax Code Chapter 22. If the dealer files a rendition, the dealer is not considered to be a dealer as defined by Tax Code §23.1241(a)(1). A heavy equipment inventory dealer has the option to render or to file declarations and tax statements, without filing additional declarations with the chief appraiser or tax collector.

DEFINITIONS AND RELEVANT TAX CODE SECTIONS

Tax Code Section 22.26 states:

- (a) *Each rendition statement or property report required or authorized by this chapter must be signed by an individual who is required to file the statement or report.*
- (b) *When a corporation is required to file a statement or report, an officer of the corporation or an employee or agent who has been designated in writing by the board of directors or by an authorized officer to sign in behalf of the corporation must sign the statement or report.*

Tax Code Section 22.01 (c-1) states:

In this section:

- (1) *“Secured party” has the meaning assigned by Section 9.102, Business & Commerce Code.*
- (2) *“Security interest” has the meaning assigned by Section 1.201, Business & Commerce Code.*

Tax Code Section 22.01 (c-2) states:

With the consent of the property owner, a secured part may render for taxation any property of the property owner in which the secured party has a security interest on January 1, although the secured party is not required to render the property by Subsection (a) or (b). This subsection applies only to property that has a historical cost when new of more than \$50,000.

Tax Code Section 22.01 (d-1) states:

A secured party is not liable for inaccurate information included on the rendition statement if the property owner supplied the information or for failure to timely file the rendition statement if the property owner failed to promptly cooperate with the secured party. A secured party may rely on information provided by the property owner with respect to:

- (1) *the accuracy of information in the rendition statement;*
- (2) *the appraisal district in which the rendition statement must be filed; and*
- (3) *compliance with any provisions of this chapter that require the property owner to supply additional information.*

Address Where Taxable:	In some instances, personal property that is only temporarily at its current address may be taxable at another location (taxable situs). If you know that this is the case, please list the address where taxable.
Consigned Goods:	Personal property owned by another person that you are selling by arrangement with that person. If you have consigned goods, report the name and address of the owner in the appropriate blank.
Estimate of Quantity:	For each type or category listed, the number of items or other relevant measure of quantity (e.g., gallons, bushels, tons, pounds, board feet).
Fiduciary:	A person or institution who manages property for another and who must exercise a standard of care in such management activity imposed by law or contract.
Good Faith Estimate of Market Value:	Your best estimate of what the property would have sold for in U. S. dollars on January 1 of the current tax year if it had been on the market for a reasonable length of time and neither you nor the purchaser was forced to buy or sell. For inventory, it is the price for which the property would have sold as a unit to a purchaser who would continue the business.
Historical Cost When New:	What you paid for the property when it was new, or if you bought the property used, what the original buyer paid when it was new. If you bought the property used and do not know what the original buyer paid, state what you paid with a note that you purchased it used.
Inventory:	Personal Property that is held for sale to the public by a commercial enterprise.
Personal Property:	Every kind of property that is not real property, generally, property that is movable without damage to itself or the associated real property.
Property Address:	The physical address of the personal property on January 1 of the current tax year. Normally, the property is taxable by the taxing unit where the property is located.
Secured Party:	A person in whose favor a security interest is created or provided for under a security agreement. See Business and Commerce Code Section 9.102 for further details.
Security Interest:	An interest in personal property or fixtures which secured payment or performance of an obligation. See Business and Commerce Code Section 1.201 for further details.
Type/Category:	Functionally similar personal property groups. Examples are: furniture, fixtures, machinery, equipment, vehicles and supplies. Narrower groupings such as personal computers, milling equipment, freezer cases and forklifts should be used, if possible. A person is not required to render for taxation personal property appraised under Section 23.24, Tax Code.
Year Acquired:	The year that you purchased the property.