

DALLAS CENTRAL APPRAISAL DISTRICT

CONFIDENTIAL PERSONAL PROPERTY RETURN FOR JANUARY 1, 2018

NOTE: FILING OF THIS RENDITION DOES NOT CONSTITUTE A PROTEST.

THE FILING DEADLINE IS NOW APRIL 1st



Texas: Dallas County
Business Personal Property Division
PO Box 560368
Dallas, TX 75356-0368
214-631-7406

Account No.: 0000000000000123
Owner: Dennis Friedman
DBA: Big D Parts
Mailing Address: 4545 N. Elm Street
Dallas, TX 74133-1234

Business Name: Sample Dallas County
Business Location: 555 some other street
Dallas, TX 55555
Business Phone (area code and number): (918) 123-1234 Ext 1234
Consultant Code: 0B123 Region: 111 Route: 314

State law requires on or before April 1, a person shall render for taxation all tangible personal property used for the production of income that the person owns or manages and controls as a fiduciary on January 1. A penalty of 10% of the tax liability will be imposed for failure to file a timely rendition.

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 Section 37.10, Penal Code.

Representation: Please indicate if you are filling out this form as:

Bob Jones
Name of owner, authorized agent, fiduciary, or secured party.
123 CPA Avenue, Accountant City, OK 55555
Present mailing address if different from above: city, state, zip code
Agent License # (if Authorized Agent): 94823

Owner, employee, or employee of an affiliated entity of the owner
Authorized Agent
Fiduciary
Secured Party
Phone (area code and number): (918) 555-1212 Ext 1234
Fax \* (area code and number): (918) 111-5555
Email Address \* jdoe@mycpafirm.com

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 and required by Tax Code Section 22.01(c-1) and (c-2)? Yes No

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.

Market Value Information: Check your opinion of the total market value of your property: Under \$20,000 \$20,000 or over

If you checked "Under \$20,000" you will need to provide a general description of the business personal property and you will have the option of providing the historical cost new and year acquired in Section II and III or a good faith estimate of market value in Section VI on this form.

If you checked "\$20,000 or over" you will need to provide a general description of the business personal property and you must provide either the historical cost new and year acquired in Section II and III or a good faith estimate of market value in Section VI on this form.

The Dallas Central Appraisal District recommends that you provide historical cost and year acquired of your assets whenever possible.

When required by the chief appraiser, you must render any taxable property that you own or manage and control as a fiduciary on Jan. 1 [Tax Code Section 22.01(b)]. For this type of property complete sections II, III, IV, V, or VI, whichever are 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 Jan. 1 by bailment, lease, consignment or other arrangement. [Tax Code Section 22.04(a)] For this type of property complete sections IV or V.

If you have previously filed a rendition form and it remains an accurate rendition of your property for this year, you may check this box. By checking this box, "I affirm the information contained on the rendition form filed in prior year of 2017 rendition statement filed with the same DCAD account number, is a complete and accurate rendition as of January 1st of this year in accordance with Texas Property Tax Code Section 22.01 and no additional assets were purchased, sold or disposed of and inventory levels if applicable remain the same."

Sign and Date Form

This form must be signed and dated. By signing this document, you attest that the information contained on it is true and correct to the best of your knowledge and belief. If you are a secured party, property owner, or an employee of the property owner on behalf of an affiliated entity of the property owner, print, sign and date below. No notarization is required.

Print Here Sign Here Date

If you are not a secured party, property owner, an employee of the property owner or an employee of a property owner on behalf of an affiliated entity of the property owner, print, sign and date on the lines below. Notarization is required.

I swear that the information provided on this form is true and correct to the best of my knowledge and belief.

Print Here Bob Jones
Sign Here 01/11/2018
Date

Subscribed and sworn before me this
day of
Notary Public, State of Texas

I. General Information

Providing the following information is optional, but it helps the Appraisal District maintain accurate records of the status of your business personal property.

- Business was sold. Date sold: \_\_\_\_\_ Name, address and phone number of buyer: \_\_\_\_\_
- Business closed. Date of closure: \_\_\_\_\_
- Business moved. Date moved: 5/12/2015 New address: new location here
- Yes  No Was there a substantial change in the physical assets at this location prior to January 1? If yes, please explain: \_\_\_\_\_ Reason for substantial change in \_\_\_\_\_
- How many square feet does your business occupy? 1,200 the physical assets here

II. Inventory

List all taxable inventory, including Freeport, by type/category of property (finished goods, raw materials, work in process, and supplies, including all applicable burden or overhead costs). Figures should be as of Jan 1 or adjusted thereto. If you carry consigned goods see Section V below. The historical cost may be provided here or the good faith estimate of market value in Section VI below.

- Please note basis of figures:  Original Cost  LIFO (include reserve)  Lower of your cost or market/selling price  
 Replacement Cost  FIFO  Other (specify) Other specified basis
- Type/Category: Cost of inventory (finished goods) as of January 1 \$ 15,750  
Add LIFO Reserve \$ \_\_\_\_\_  
**Raw materials and work in process, not** included in regular inventory stated above. \$ 1,495  
**Supplies** (Include all expensed supply items on hand January 1 used in business, but not included above.) \$ 4,575

III. Historical Cost and Year Acquired of Fixed Assets

List all taxable personal property by type/category or property (see "Definitions"). If you have leased assets or consigned goods see Section IV and/or Section V below. Please total by year acquired using historical cost in the appropriate type/category. If you have assets that do not fit in one of these categories, please use the 'Other Assets' column. Providing historical cost and year acquired will assist the appraisal district in valuing your property. This information is optional and you may provide a good faith estimate of market value in Section VI below.

Year	Total Costs	Furniture and Fixtures	Machinery and Equipment	Office & Telephone Equipment	Computers & Related Equipment	Cars & Pickups	Trucks 1 Ton or more & Trailers	Forklifts, Heavy Vehicles	Medical, Dental Equipment	Tooling, Dies, and Molds	*Other Assets
2017	47,833	1,608						46,000			225
2016	475	475									
2015	42,900	400					42,500				
2014	145,000		145,000								
2013	11,000			2,225				8,775			
2011	2,113	225							1,888		
2010	1,800				1,800						
2009	6,400			6,400							
2008	1,730								1,730		
2007	11,575					11,575					
2006	1,325			1,325							
2005	600				600						
2004	750										750
2003	550									550	
<b>Totals</b>	<b>274,051</b>	<b>2,708</b>	<b>145,000</b>	<b>9,950</b>	<b>2,400</b>	<b>11,575</b>	<b>42,500</b>	<b>54,775</b>	<b>3,618</b>	<b>550</b>	<b>975</b>

Year	Furniture & Fixtures	Machinery & Equipment	Office & Telephone Equipment	Computer & Related Equipment	Cars & Pickups	Trucks 1 Ton or more & Trailers	Leasehold Improvement	Forklifts, Heavy Veh.	Medical, Dental Equip.	Tools, Dies, Molds	*Other Assets
2000	0	2,123,678	1,950	0	11,500	5,000	0	0	0	0	0

Total 2000 and prior purchases in 2000 fields.

VI Owner's Opinion of Value for Under \$20,000 and \$20,000 or over

Good Faith Estimate of Market Value	Furniture & Fixtures	Machinery & Equipment	Office & Telephone Equipment	Computer & Related Equipment	Cars & Pickups	Trucks 1 Ton or more & Trailers	Leasehold Improvement	Forklifts, Heavy Veh.	Medical, Dental Equip.	Tools, Dies, Molds	*Other Assets	Inventory, Materials, & Supplies
	4,065											4,000

\* If amounts are shown in the 'Other Assets' column, including Pollution Control Equipment, please describe. \_\_\_\_\_ 'Other assets' description goes here

IV. Leased, Loaned, or Rented Personal Property

List the name and address of each property owner of taxable property that is in your possession or management on January 1 either leased, loaned, or rented to you, or other arrangement regardless of tax liability.

Name & Phone # of Owner of Item	Property Owner Address	Description	Selling Price If Stated In Lease *	Annual Rent *
Marvin's Lease Equipment (918) 555-1234	3159 S. Lynn Lane	Heavy duty forklift	\$12,000	\$2,500
Bob Simpson	555 N. Hickory	2nd leased asset		\$300

V. Consigned Goods FROM Others - Part 1

List the owner name and address of taxable property in your possession Jan 1 that you are selling that are consigned to you by others

Property Owner Name	Property Owner Address	General Property Description	Value of Consignment *
Brenda's Boxes	123 some street	Box of stuff	\$100

V. Consigned Goods TO Others - Part 2

List the consignee, location and description of taxable property at other locations which you are responsible for rendering taxation

Name of Consignee	Location of Property	General Property Description	Value of Consignment *
Fred's Consignment shop	123 consignee, Dallas	Dump Truck	\$9,250

**Additions & Deletions - Current Year**

**TAX YEAR 2018**

Name .....: <u>Sample Dallas County (Dennis Friedman)</u>	State <u>Texas</u>
Address .....: <u>555 some other street - Dallas, TX 55555</u>	County <u>Dallas</u>
Account #.....: <u>0000000000000123</u>	

ADDITIONS DURING THE CURRENT REPORTING YEAR - 2017						ASSESSOR USE ONLY				
Item Number	Consigned To Others	Year Acquired		Cost	FMV	CLASS	LIFE YEARS	% GOOD	DEPR FACTOR	RCLND
		New	Used							
4	Dump Truck	2017		9,250						
<b>Lease Information</b>				Contract # (if applicable):						
Owner Name : Fred's Consignment shop				Payment:						
Address : 123 consignee, Dallas				Selling Price: \$9,250						
Phone :										
<b>Additions for Consigned To Others</b>						<b>\$9,250</b>				

Item Number	Forklifts, Heavy Vehicles	Year Acquired		Cost	FMV	CLASS	LIFE YEARS	% GOOD	DEPR FACTOR	RCLND
		New	Used							
1	Heavy vehicles	2017		46,000						
<b>Additions for Forklifts, Heavy Vehicles</b>						<b>\$46,000</b>				

Item Number	Furniture and Fixtures	Year Acquired		Cost	FMV	CLASS	LIFE YEARS	% GOOD	DEPR FACTOR	RCLND
		New	Used							
31	Several 4-Drawer filing cabinets	2017		1,275						
36	Funky Furniture	2017		333						
<b>Additions for Furniture and Fixtures</b>						<b>\$1,608</b>				

Item Number	Inventory	Year Acquired		Cost	FMV	CLASS	LIFE YEARS	% GOOD	DEPR FACTOR	RCLND
		New	Used							
40	Inventory item	2017		11,250						
42	Same year inventory	2017			4,000					
<b>Additions for Inventory</b>						<b>\$11,250</b>		<b>\$4,000</b>		

Item Number	Leased, loaned . . . from others	Year Acquired		Cost	FMV	CLASS	LIFE YEARS	% GOOD	DEPR FACTOR	RCLND
		New	Used							
5	Heavy duty forklift	2017		12,000						
<b>Lease Information</b>				Contract # (if applicable):						
Owner Name : Marvin's Lease Equipment				Payment: \$2,500						
Address : 3159 S. Lynn Lane				Selling Price: \$12,000						
Phone : (918) 555-1234										
<b>Additions for Leased, loaned . . . from others</b>						<b>\$12,000</b>				

Item Number	Other Assets	Year Acquired		Cost	FMV	CLASS	LIFE YEARS	% GOOD	DEPR FACTOR	RCLND
		New	Used							
11	another other asset	2017		225						
<b>Additions for Other Assets</b>						<b>\$225</b>				

Item Number	Raw Materials	Year Acquired		Cost	FMV	CLASS	LIFE YEARS	% GOOD	DEPR FACTOR	RCLND
		New	Used							
33	Raw Materials item	2017		995						
<b>Additions for Raw Materials</b>						<b>\$995</b>				

Item Number	Supplies	Year Acquired		Cost	FMV	CLASS	LIFE YEARS	% GOOD	DEPR FACTOR	RCLND
		New	Used							
35	Supplies #2	2017		1,250						
<b>Additions for Supplies</b>						<b>\$1,250</b>				

**Total Additions Reported for Tax Year 2018** → (cost) **\$82,578** **\$4,000** (fmv) *FMV contains a combination of manual entries and calculations.*

**Additions & Deletions - Current Year**

**TAX YEAR 2018**

Name .....: <u>Sample Dallas County (Dennis Friedman)</u>	State <u>Texas</u>
Address .....: <u>555 some other street - Dallas, TX 55555</u>	County <u>Dallas</u>
Account #.....: <u>00000000000000123</u>	

DELETIONS DURING THE CURRENT REPORTING YEAR - 2017						NOT APPLICABLE				
Item Number	Furniture and Fixtures	Year Acquired		Cost	FMV					
		New	Used							
3	Lamp	2016		200						
<b>Deletions for Furniture and Fixtures</b>				<b>\$200</b>						
<b>Total Deletions Reported for Tax Year 2018 → (cost)</b>						<b>\$200</b>				<b>\$0</b>

**Asset Costs for years 2017 to 2001**

Year	Totals	Cars & Pickups	Computers & Related Equipment	Consigned From Others	Consigned To Others	Forklifts, Heavy Vehicles	Furniture and Fixtures	Inventory	Leased, loaned . . . from others	Machinery and Equipment
2017	82,578				9,250	46,000	1,608	11,250	12,000	
2016	1,900						475			
2015	43,000			100			400			
2014	158,200						8,200	4,500		145,000
2013	11,000					8,775				
2011	4,013						225			
2010	1,800		1,800							
2009	6,400									
2008	1,730									
2007	11,575	11,575								
2006	1,325									
2005	600		600							
2004	750									
2003	550									
2001	2,000						2,000			
2000	5,000									
<b>Totals</b>	<b>332,421</b>	<b>11,575</b>	<b>2,400</b>	<b>100</b>	<b>9,250</b>	<b>54,775</b>	<b>12,908</b>	<b>15,750</b>	<b>12,000</b>	<b>145,000</b>

**Asset Costs earlier than 2001**

Year	Totals	Cars & Pickups	Machinery and Equipment	Office & Telephone Equipment
1999	11,500	11,500		
1997	2,123,678		2,123,678	
1993	1,950			1,950
<b>Totals</b>	<b>2,137,128</b>	<b>11,500</b>	<b>2,123,678</b>	<b>1,950</b>

	Medical, Dental Equipment	Office & Telephone Equipment	Other Assets	Raw Materials	Supplies	Tooling, Dies, and Molds	Trucks 1 Ton or more & Trailers
<b>2017</b>			225	995	1,250		
<b>2016</b>					1,425		
<b>2015</b>							42,500
<b>2014</b>				500			
<b>2013</b>		2,225					
<b>2011</b>	1,888				1,900		
<b>2010</b>							
<b>2009</b>		6,400					
<b>2008</b>	1,730						
<b>2007</b>							
<b>2006</b>		1,325					
<b>2005</b>							
<b>2004</b>			750				
<b>2003</b>						550	
<b>2001</b>							
<b>2000</b>							5,000
<b>Totals</b>	<b>3,618</b>	<b>9,950</b>	<b>975</b>	<b>1,495</b>	<b>4,575</b>	<b>550</b>	<b>47,500</b>

**Fair Market Values (manual entries)**

Year	Totals	Furniture and Fixtures	Inventory
2017	4,000		4,000
2014	3,500	3,500	
2001	565	565	
<b>Totals</b>	<b>8,065</b>	<b>4,065</b>	<b>4,000</b>

**Fair Market Values of All Assets (calculated)**

Year	Totals	Cars & Pickups	Computers & Related Equipment	Consigned To Others	Forklifts, Heavy Vehicles	Furniture and Fixtures	Machinery and Equipment	Medical, Dental Equipment	Office & Telephone Equipment	Other Assets
2017	47,231			7,400	38,180	1,448				203
2016	394					394				
2015	29,016					116				
2014	104,176					5,576	98,600			
2013	4,443				3,686				757	
2011	1,212					117		1,095		
2010	90		90							
2009	640								640	
2008	830							830		
2007	1,158	1,158								
2006	133								133	
2005	30		30							
2004	158									158
2003	28									
2001	340					340				
2000	750									
1999	1,150	1,150								
1997	361,025						361,025			
1993	195								195	
<b>Totals</b>	<b>552,999</b>	<b>2,308</b>	<b>120</b>	<b>7,400</b>	<b>41,866</b>	<b>7,991</b>	<b>459,625</b>	<b>1,925</b>	<b>1,725</b>	<b>361</b>

Calculations are based on Cost, Age, Life and PV%

Description of 'Other Assets' column (if applicable):

'Other assets' decription goes here

	Tooling, Dies, and Molds	Trucks 1 Ton or more & Trailers
<b>2017</b>		
<b>2016</b>		
<b>2015</b>		28,900
<b>2014</b>		
<b>2013</b>		
<b>2011</b>		
<b>2010</b>		
<b>2009</b>		
<b>2008</b>		
<b>2007</b>		
<b>2006</b>		
<b>2005</b>		
<b>2004</b>		
<b>2003</b>	28	
<b>2001</b>		
<b>2000</b>		750
<b>1999</b>		
<b>1997</b>		
<b>1993</b>		
<b>Totals</b>	<b>28</b>	<b>29,650</b>



Item#	Description	Year Acq	New/Used -Age	Qty	L F	PV %	Cost	Calced FMV	Manual FMV	Category
<b>Cars &amp; Pickups</b>										
24	Car bought in '93	2007	N-11	5	10		11,575	1,158		Cars & Pickups
38	'88 Ford Escort	1999	N-19	5	10		11,500	1,150		Cars & Pickups
<b>Total Cost for Cars &amp; Pickups</b>							<b>\$23,075</b>	<b>\$2,308</b>		

<b>Computers &amp; Related Equipment</b>										
13	Dell computer	2010	U-17	4	5		1,800	90		Computers & Related Equipment
14	Laser Printer	2005	N-13	4	5		600	30		Computers & Related Equipment
<b>Total Cost for Computers &amp; Related Equipment</b>							<b>\$2,400</b>	<b>\$120</b>		

<b>Consigned From Others</b>										
6	Box of stuff	2015	N-3				100			Consigned From Others
	Lease/Consignment Info:	Brenda's Boxes, 123 some street								
<b>Total Cost for Consigned From Others</b>							<b>\$100</b>			

<b>Consigned To Others</b>										
4	Dump Truck	2017	N-1	5	80		9,250	7,400		Consigned To Others
	Lease/Consignment Info:	Fred's Consignment shop, 123 consignee, Dallas								
<b>Total Cost for Consigned To Others</b>							<b>\$9,250</b>	<b>\$7,400</b>		

<b>Forklifts, Heavy Vehicles</b>										
1	Heavy vehicles	2017	N-1	6	83		46,000	38,180		Forklifts, Heavy Vehicles
19	Forklift	2013	N-5	6	42		8,775	3,686		Forklifts, Heavy Vehicles
<b>Total Cost for Forklifts, Heavy Vehicles</b>							<b>\$54,775</b>	<b>\$41,866</b>		

<b>Furniture and Fixtures</b>										
31	Several 4-Drawer filing cabinets	2017	N-1	10	90		1,275	1,148		Furniture and Fixtures
36	Funky Furniture	2017	N-1	10	90		333	300		Furniture and Fixtures
<b>Total for 2017</b>							<b>1,608</b>	<b>1,448</b>		
30	Misc furniture	2016	N-2	10	83		475	394		Furniture and Fixtures
2	Matching Leather chair	2015	U-12	10	29		400	116		Furniture and Fixtures
12	Executive Furniture	2014	N-4	10	68		8,200	5,576	3,500	Furniture and Fixtures
22	Asset added in 87	2011	N-7	10	52		225	117		Furniture and Fixtures
26	Fixture in '87	2001	U-26	10	17		2,000	340	565	Furniture and Fixtures
<b>Total Cost for Furniture and Fixtures</b>							<b>\$12,908</b>	<b>\$7,991</b>	<b>\$4,065</b>	(FMV)

<b>Inventory</b>										
40	Inventory item	2017	N-1	15000			11,250			Inventory
42	Same year inventory	2017	N-1	4250					4,000	Inventory
<b>Total for 2017</b>							<b>11,250</b>		<b>4,000</b>	(FMV)
41	Prior inventory	2014	N-4	22000			4,500			Inventory
<b>Total Cost for Inventory</b>							<b>\$15,750</b>		<b>\$4,000</b>	(FMV)

<b>Leased, loaned . . . from others</b>										
5	Heavy duty forklift	2017	N-1				12,000			Leased, loaned . . . from others
	Lease/Consignment Info:	Marvin's Lease Equipment, 3159 S. Lynn Lane, (918) 555-1234 Payment/Rent : \$2,500								
29	2nd leased asset	2015	N-3							Leased, loaned . . . from others
	Lease/Consignment Info:	Bob Simpson, 555 N. Hickory Payment/Rent : \$300								
<b>Total Cost for Leased, loaned . . . from others</b>							<b>\$12,000</b>			

<b>Machinery and Equipment</b>										
17	Machinery	2014	N-4	10	68		145,000	98,600		Machinery and Equipment
16	Pre 1987 Machinery	1997	N-21	10	17		2,123,678	361,025		Machinery and Equipment
<b>Total Cost for Machinery and Equipment</b>							<b>\$2,268,678</b>	<b>\$459,625</b>		

<b>Medical, Dental Equipment</b>										
20	Medical stuff	2011	N-7	12	58		1,888	1,095		Medical, Dental Equipment
25	Dentist chair	2008	N-10	12	48		1,730	830		Medical, Dental Equipment

<b>Sample Dallas County (Dennis Friedman)</b> 555 some other street - Dallas, TX 55555	<b>Asset Listing</b> Grouped by Category, Year Acquired	<b>Tax Year</b> 2018
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Item#	Description	Year Acq	New/Used -Age	Qty	L F	PV %	Cost	Calced FMV	Manual FMV	Category
<b>Total Cost for Medical, Dental Equipment</b>							<b>\$3,618</b>	<b>\$1,925</b>		
<b>Office &amp; Telephone Equipment</b>										
28	Xerox machine	2013	N-5	5	34		2,225	757		Office & Telephone Equipment
7	AT&T phone system	2009	N-9	5	10		6,400	640		Office & Telephone Equipment
23	Phones added in '92	2006	N-12	5	10		1,325	133		Office & Telephone Equipment
27	Old phone system	1993	U-34	5	10		1,950	195		Office & Telephone Equipment
<b>Total Cost for Office &amp; Telephone Equipment</b>							<b>\$11,900</b>	<b>\$1,725</b>		
<b>Other Assets</b>										
11	another other asset	2017	N-1	10	90		225	203		Other Assets
8	Misc other asset	2004	N-14	10	21		750	158		Other Assets
<b>Total Cost for Other Assets</b>							<b>\$975</b>	<b>\$361</b>		
<b>Raw Materials</b>										
33	Raw Materials item	2017	N-1				995			Raw Materials
39	Other raw materials	2014	N-4				500			Raw Materials
<b>Total Cost for Raw Materials</b>							<b>\$1,495</b>			
<b>Supplies</b>										
35	Supplies #2	2017	N-1				1,250			Supplies
32	Supplies item	2016	N-2	12345			1,425			Supplies
34	Supplies item	2011	N-7				1,900			Supplies
<b>Total Cost for Supplies</b>							<b>\$4,575</b>			
<b>Tooling, Dies, and Molds</b>										
21	Special Tools	2003	N-15	4	5		550	28		Tooling, Dies, and Molds
<b>Total Cost for Tooling, Dies, and Molds</b>							<b>\$550</b>	<b>\$28</b>		
<b>Trucks 1 Ton or more &amp; Trailers</b>										
18	Monstor truck	2015	N-3	8	68		42,500	28,900		Trucks 1 Ton or more & Trailers
10	Ford Escort '86	2000	N-18	8	15		5,000	750		Trucks 1 Ton or more & Trailers
<b>Total Cost for Trucks 1 Ton or more &amp; Trailers</b>							<b>\$47,500</b>	<b>\$29,650</b>		
<b>Grand Totals for All 38 Assets</b>							<b>\$2,469,549</b>	<b>\$552,999</b>	<b>\$8,065</b>	(FMV)

Total(s) may include assets leased or consigned from others.

**EXTENSION REQUEST FOR 2018  
BUSINESS PERSONAL PROPERTY  
RENDITION FILING DEADLINE**

<b>Texas:</b> <u>Dallas County</u>	
Business Personal Property Division PO Box 560368 Dallas, TX 75356-0368 <span style="float:right">214-631-7406</span>	
Account Number (if known): <b>0000000000000123</b>	

COUNTY USE ONLY - (STAMP ETC)

Appraisal District Name:  
Dallas County Appraisal District



<i>Specify the mailing address where you would like our reply to this submission sent (if applicable).</i>	
Name:	<u>John Doe Company</u>
Attn:	<u>John Doe Preparer</u>
Address:	<u>123 CPA Avenue</u>
Cty/St/Zip:	<u>Accountant City, OK 55555</u>

COUNTY USE ONLY - DETERMINATION HERE	
Extension to	<input type="checkbox"/> May 1st <input type="checkbox"/> May 15th    is <input type="checkbox"/> Granted <input type="checkbox"/> Denied
Comments:	_____
Appraiser:	_____ Date: _____

**1. READ THIS**

To ensure timely processing, please: (1) use a separate form for each account, (2) complete all applicable sections, and (3) provide your return mailing address above. Deadlines that fall on weekends and legal holidays are extended to the next regular business day. Completed business personal property renditions must be delivered to the chief appraiser after January 1st and not later than April 1st each year. On timely written request by the property owner, the chief appraiser shall automatically extend a deadline for filing a rendition by 30 days to May 1st. If the initial 30 day extension is timely requested, the chief appraiser may further extend the deadline an additional 15 days to May 15th upon good cause shown timely in writing by the property owner.

**2. OWNER / BUSINESS INFORMATION**

Owner/Manager's Name: <u>Dennis Friedman (dba Big D Parts)</u>	Business Name: <u>Sample Dallas County</u>
Owner's Address: <u>4545 N. Elm Street</u>	Business Location: <u>555 some other street</u>
Owner's City, State, ZIP Code: <u>Dallas, TX 74133-1234</u>	Business Mailing Address: <u>PO Box 123</u>
Owner's Phone (area code and number) and Fax Number: <u>(214) 555-1234 Ext 123456 - Fax: (214) 111-2222</u>	Business City, State, ZIP Code: <u>Dallas, TX 55555</u>
Agent's name: <u>John Doe Company (Bob Jones)</u>	Business Phone (area code and number) and Fax Number: <u>(918) 123-1234 Ext 1234 - Fax: (405) 123-1234</u>
Agent's Address: <u>123 CPA Avenue</u>	Square Footage: <u>1,200</u>
Agent's City, State, or ZIP Code: <u>Accountant City, OK 55555</u>	Description of Business: <u>General description of my business.</u>
Agent's Phone (area code and number) and Fax Number: <u>(918) 555-1212 Ext 1234 - Fax: (918) 111-5555</u>	

**3. EXTENSION REQUEST**


- I request an automatic 30 day extension to May 1st for filing a rendition on the property described in Section 2.
- I have previously been granted a 30 day extension to May 1st for filing a rendition on the property described in Section 2 and request an additional 15 day extension to May 15th for the following good cause:
- \_\_\_\_\_
- \_\_\_\_\_

**4. SIGNATURE**

This form must be signed and dated. By signing this document, you attest that the information contained on it is true and correct to the best of your knowledge and belief, and if applicable, that you are authorized to represent the property owner in this matter.

<b>SIGN HERE</b>	_____	<u>Bob Jones</u>	<u>01/11/2018</u>
	Signature	Printed name	Date
	<u>John Doe Company</u>	<u>President</u>	<u>94823</u>
	Company Name	Title	Agent Number (if applicable)

# Application for Exemption of Goods Exported from Texas (Freeport Exemption)

Appraisal District's Name Dallas County Appraisal District	Phone (area code and number) 214-631-7406	Tax District Code TCode
Address Business Personal Property Division PO Box 560368 Dallas, TX 75356-0368	Appraisal District Account Number:	0000000000000123
		

**GENERAL INSTRUCTIONS:** This application is for use in claiming a property tax exemption for "freeport goods" pursuant to Texas Constitution Article 8, Section 1-j and Tax Code Section 11.251. The amount of the exemption for this year is normally based on the percentage of your inventory made up by such goods last year.

The exemption applies to items in your inventory that;

- \* are or will be forwarded out of Texas within 175 days of the date you acquire them or bring them into Texas; and
- \* are in Texas for assembling, storing, manufacturing, repair, maintenance, processing or fabricating purposes.

For aircraft parts, the governing body of a taxing unit may, by official action, extend the deadline by which freeport goods must be transported outside of the state to no more than 730 days after acquiring or importing the property into the state.

This exemption does not apply to oil, natural gas or liquid or gaseous materials that are immediate derivatives of the refining of oil or natural gas as defined by Comptroller Rule 9.4201.

**FILING INSTRUCTIONS:** This form and all supporting documentation must be filed with the appraisal district office in each county in which the property is taxable so that the chief appraiser is able to determine whether the statutory qualifications for the exemption have been met. Do not file this document with the Texas Comptroller of Public Accounts. A directory with contact information for appraisal district offices may be found on the Comptroller's website.

**APPLICATION DEADLINES:** The completed application and supporting documents must be submitted to the appraisal district between Jan. 1 and April 30 of the tax year for which you request the exemption. For good cause shown, the chief appraiser may extend the deadline for filing the application by written order for a single period not to exceed 60 days. The chief appraiser may disapprove the application and request additional information. If the chief appraiser requests additional information, the information must be furnished within 30 days after the date of the request or the application is denied. For good cause shown, the chief appraiser may extend the deadline for furnishing the information by written order for a single period not to exceed 15 days. If the chief appraiser denies the application, that determination may be protested to the county appraisal review board under Tax Code Chapter 41.

A late application must be filed not later than June 15 for the year for which the exemption is requested. Pursuant to Tax Code Section 11.4391, if a late application is approved, the property owner is liable to each taxing unit for a penalty equal to 10 percent of the difference between the amount of tax imposed by the taxing unit on the inventory or property, a portion of which consists of freeport goods, and the amount that would otherwise have been imposed.

**ANNUAL APPLICATION REQUIRED:** This exemption requires an application each year the exemption is claimed.

State the tax year for which you are applying for the exemption.

2018

Tax Year

Did the applicant own the property that is the subject of this application on Jan 1. of the tax year? .....  Yes  No

## SECTION 1: Property Owner/Applicant

The applicant is the following type of property owner:

- Individual     Partnership     Corporation     Other (please specify): \_\_\_\_\_

Dennis Friedman - (Sample Dallas County) (DBA Big D Parts)

Name of Property Owner:

Driver's License, Personal I.D. Certificate, Social Security Number or Federal Tax I.D. Number\*

555 some other street, Dallas, TX 55555

Physical Address, City, State, ZIP Code

(214) 555-1234 Ext 123456

Primary Phone Number (area code and number)

dallas@dallas.com

Email Address\*\*

Mailing Address of Property Owner (if different from the physical address provided above):

4545 N. Elm Street Dallas, TX 74133-1234

Mailing Address, City, State, ZIP Code

Texas Comptroller of Public Accounts

Form 50-113

**SECTION 2: Authorized Representative**

If you are an individual property owner filing this application on your own behalf, skip to section 3; all other applicants are required to complete section 2.

Please indicate the basis for your authority to represent the proeprty owner in filing this application:

- Officer of the company
- General Partner of the company
- Attorney for property owner
- Agent for tax matters appointed under Tax Code Section 1.111 with completed and signed Form 50-162
- Other and explain basis: \_\_\_\_\_

Provide the following information for the individual with the legal authority to act for the property owner in this matter:

Jim McCoy 111223333  
 Name of Authorized Representative Driver's License, Personal I.D. Certificate, or Social Security Number\*

Vice President (918) 555-1212 Ext 1234 jdoe@mycpafirm.com  
 Title Primary Phone Nmuber (area code and number) Email Address\*\*

123 CPA Avenue, Accountant City, OK 55555  
 Mailing Address, City, State, ZIP Code

**SECTION 3: Property Information**

Provide the following information regarding the location of inventory.

123 main street  
 Address, City, State, ZIP Code

0000000000000123  
 Appraisal District Account Number (if known)

**SECTION 4: Questions About Your Property**

- 1. Will portions of this inventory be transported out of state this year? ..... Yes  No
  - 2. Have you applied for Sept. 1 inventory appraisal? ..... Yes  No
  - 3. Were portions of your inventory transported out of this state throughout last year ? ..... Yes  No
- If no, because inventory was transported only part of year, give the months during which portions of your inventory were transported out of the state last year.  
January, June, November

4. Total cost of goods sold for the entire year ending December 31, <u>2017</u>	\$ <b>100,000</b>
5. Total cost of goods sold that were shipped out of Texas within the applicable time frame after acquisition or being brought into Texas last year , less the cost of any goods, raw materials or supplies incorporated into them that were not eligible for the freeport exemption or were in Texas for more than the applicable number of days.	\$ <b>50,000</b>

6. On what types of records do you base the amounts given above? ( Check all that apply.)
- Audited financial statement
  - Sales records
  - Internal reports
  - Bills of lading
  - Texas franchise tax reports
  - Other (describe) other here...

7. Percentage of last year's value represented by freeport goods (line 5 divided by line 4) **50.00 %**

- 8. Will the percentage of goods transported out of Texas this year be significantly different than the percentage transported out last year ? Yes  No
- If yes, why?  
Reason why is here...

9. What was the market value of your inventory on January 1 of this year, or September 1 of last year, if you have qualified for September 1 inventory appraisal?	Finished Inventory = 1,000 Raw Materials = 2,000 Work in Process = 3,000	\$ <b>6,000</b>
---	--	-----------------

10. What is the value of the inventory you claim will be exempt this year? \$ **3,000**

Texas Comptroller of Public Accounts

Form 50-113

SECTION 5: Additional Documents to be Provided

You are required to attach to this application a description of the types of items in the inventory .

Widgets and more

General description of the types of items in this inventory. ( You are also required to attach to this application a description of the types of items in the inventory)

SECTION 6: Certification and Signature

NOTICE REGARDING PENALTIES FOR MAKING OR FILING AN APPLICATION CONTAINING A FALSE STATEMENT: If you make a false statement on on this form, you could be found guilty of a Class A misdemeanor or a state jail felony under Penal Code Section 37.10.

Jim McCoy, swear or affirm the following:

Printed Name of Property Owner or Authorized Representative

- 1. that each fact contained in this application is true and correct;
2. that the property described in the application meets the qualifications under Texas law for the exemption claimed, and;
3 that I have read and understand the Notice Regarding Penalties for Making or Filing an Application Containing a False Statement.

sign here >

Signature of Property Owner or Authorized Representative

Date

\* If the property owner is a company or other legal entity (not an individual), the Federal Tax I.D. Number is to be provided. Disclosure of your social security number (SSN) may be required and is authorized by law for the purpose of tax administration and identification of any individual affected by applicable law . Authority: 42 U.S.C. § 405(c)(2)(C)(i); Tax Code Section 11.43(f). Except as authorized by Tax Code Section 11.48(b), a driver's license number, personal identification certificate number, or social security number provided in this application for an exemption filed with your county appraisal district is confidential and not open to public inspection under Tax Code Section 11.48(a).

\*\* An email address of a member of the public could be confidential under Government Code Section 552.137; however, by including the email address on this form, you are affirmatively consenting to its release under the Public Information Act.

# Freeport Exemption Worksheet

**Important Information:**

1. All data furnished from Accounting Records must be for the preceding calendar year .
2. Items 1a, 1b, 2 & 4 must be proven by copies of Accounting records .
3. Items 1a, 2, 3, 4 & 5 must be entered on the application.
4. Please attach a copy of this worksheet to your documentation
5. This worksheet only calculates an exemption on inventory based on 175 days. It does not calculate an exemption for aircraft parts.

**1. Inventory Turn Calculation:**

(A) Enter the **total cost of goods sold and / or forwarded from this location** during the previous calendar year: \$ 100,000 (1.A)

(B) Enter the **month-ending inventory cost** for each month of the previous calendar year:

JAN \$ <u>1,000</u>	APR \$ <u>4,000</u>	JUL \$ <u>7,000</u>	OCT \$ <u>10,000</u>
FEB \$ <u>2,000</u>	MAY \$ <u>5,000</u>	AUG \$ <u>8,000</u>	NOV \$ <u>11,000</u>
MAR \$ <u>3,000</u>	JUN \$ <u>6,000</u>	SEP \$ <u>9,000</u>	DEC \$ <u>12,000</u>

(C) Sum of January through December month-ending inventory costs ..... = 78,000 (1.C)

(D) Average annual inventory calculation: 78,000 (1.C) divided by 12 ..... = 6,500 (1.D)

(E) Inventory Turns:

100,000 (1.A) divided by 6,500 (1.D) ..... = 15.3846 turns (1.E)

365 days (1.A) divided by 15.3846 turns (1.E) ..... = 24 days (1)

**IF ITEM(1) IS GREATER THAN 175, THE EXEMPTION CANNOT BE GRANTED**

2. Enter the **cost of goods sold and / or forwarded from this location** to a destination outside of Texas during the previous calendar year within 175 days of the date they were acquired within or brought into Texas, less the cost of any goods, raw materials, or supplies incorporated into them that were not eligible for the Freeport exemption or were in Texas more than 175 days: = 50,000 (2)

3. Exemption percentage calculation:

50,000 (2) divided by 100,000 (1.A) ..... = 50.00 %(3)

4. January 1st inventory cost (or September 1st of last year, if applicable) ..... = 6,000 (4)

**5. EXEMPT INVENTORY CALCULATION:**

6,000 (4) multiplied by 50.00 % (3) ..... = 3,000 (5)

**EXEMPT INVENTORY**

# Freeport / Goods-In-Transit Exemption Documentation Affidavit of the Property Owner

I certify pursuant to the provisions of Section 37.01 and section 37.10 of the Texas Penal Code that the following document(s), consisting of \_\_\_\_\_ page(s) and described as \_\_\_\_\_, is / are a complete and accurate reflection of the official books and records of this company as of the \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Type or Print Name

\_\_\_\_\_  
Title

\_\_\_\_\_  
Company

**SUBSCRIBED AND SWORN BEFORE ME ON THIS \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.**

\_\_\_\_\_  
Notary Public

\_\_\_\_\_  
Type of Print Name

My commission expires \_\_\_\_\_  
**Date**



# Property Appraisal - Notice of Protest

Dallas County Appraisal District

Appraisal District's Name

214-631-7406

Phone (area code and number)

Business Personal Property Division, PO Box 560368, Dallas, TX 75356-0368

Address, City, State, ZIP Code

**GENERAL INSTRUCTIONS:** This form is for use by a property owner or the owner's designated agent to file a protest regarding certain actions of the appraisal district responsible for appraising the owner's property and have the appraisal review board (ARB) hear and decide the matter, Section 3 of this form identifies the reasons or grounds under Tax Code Section 41.41 that a property owner has the right to protest.

**Lessees** contractually obligated to reimburse a property owner for property taxes may be entitled to protest as a lessee if all Tax Code requirements are met, including those in Tax Code Section 41.413.

**FILING INSTRUCTIONS:** This document and all supporting documentation must be filed with the appraisal district office in each county in which the property is located. Do not file this document with the Texas Comptroller of Public Accounts. A directory with the contact information for appraisal district offices may be found on the Comptroller's website.

**FILING DEADLINES:** The typical deadline for filing a notice of protest is midnight, May 15.

A different deadline may apply if:

- \* the notice of appraised value was delivered to the property owner after April 16;
- \* the protest concerns a change in the use of agricultural, open-space or timberland;
- \* the appraisal district or the ARB was required by law to send the property owner a notice about a property and did not ;
- \* the ARB made a change to the appraisal records that adversely affects the property owner and the property owner received notice of the change ; or
- \* in certain limited circumstances, the property owner had good cause for missing the May 31 protest filing deadline.

Contact the ARB for the county in which the property is located for the specific protest filing deadline .

**TYPES OF PROTEST HEARINGS:** Under Tax Code Section 41.45, a property owner may appear or participate in the ARB protest hearing in one of three ways: in person at the hearing; by telephone conference call; or by written affidavit submission.

**EVIDENCE FOR HEARINGS:** A person participating in an ARB hearing by telephone conference call or by written affidavit submission must submit evidence with a written affidavit delivered to the ARB **before** the hearing begins. A completed and signed Form 50-283, Property Owner's Affidavit of Evidence to the Appraisal Review Board, may be used as the affidavit to submit evidence before the ARB hearing. Evidence may be submitted for any hearing type either in paper or on a small portable electronic device (such as a CD, USB flash drive or thumb drive) which will be kept by the ARB. Do not bring evidence on a smart phone. The ARB's hearing procedures regarding all the requirements to properly submit evidence on a small portable electronic device must be reviewed.

**NOTICE:** The Comptroller's office may not advise a property owner, a property owner's agent, the chief appraiser or any appraisal district employee on a matter that the Comptroller's office knows is the subject of a protest to the ARB. Consult Tax Code Chapter 41 or the ARB hearing procedures for more information.

## Tax Year(s)

State the tax year(s) for which this protest is filed.

**2018**

Tax Year(s)

## SECTION 1: Property Owner or Lessee Information

Dennis Friedman - (Sample Dallas County) (DBA Big D Parts)

Name of Property Owner or Lessee

4545 N. Elm Street, Dallas, TX 74133-1234

Mailing Address, City, State, ZIP Code

(214) 555-1234 Ext 123456

Primary Phone Number (area code and number)

dallas@dallas.com

Email Address\*

\*An email address of a member of the public could be confidential under Government Code Section 552.137, however, by including the email address on this form, you are affirmatively consenting to its release under the Public Information Act .

**SECTION 2: Property Description**

Provide the descriptive information requested below.

555 some other street, DallasTX 55555

Physical Address, City, State, ZIP Code *(if different than above)*

If no street address, provide legal description.

0000000000000123



Appraisal District Account Number *(if known)*

Mobile Home Make, Model and Identification Number

**SECTION 3: Reason for Your Protest**

To preserve your right to present each reason for your protest to the ARB according to law, be sure to select all boxes that apply.

For example, if you select the first box indicating an incorrect appraised (market) value for your property, you are representing that the value is incorrect -- usually that the value should be lowered.

If you also want to protest that your property is not appraised at the same level as a representative sample of comparable properties appropriately adjusted for condition, size, location and other factors, you must also select the box indicating the value is unequal compared with other properties. Your property may be appraised at its market value, but be unequally appraised.

Failure to select the box that corresponds to each reason for your protest may result in your inability to protest an issue that you want to pursue.

- |   |   |
|---|---|
| <input checked="" type="checkbox"/> Incorrect appraised (market) value.   | <input type="checkbox"/> Ag-use, open-space or other special appraisal was denied, modified or cancelled.                                       |
| <input type="checkbox"/> Value is unequal compared with other properties.   | <input type="checkbox"/> Change in use of land appraised as ag-use, open-space or timberland.   |
| <input checked="" type="checkbox"/> Property should not be taxed in <i>(name of taxing unit below)</i><br>Dallas county                             | <input type="checkbox"/> Incorrect appraised or market value of land under special appraisal for ag-use, open-space or other special appraisal. |
| <input type="checkbox"/> Property is not located in this appraisal district or otherwise should not be included on the appraisal district's record. | <input type="checkbox"/> Owner's name is incorrect  |
| <input type="checkbox"/> Failure to send required notice. <i>(type)</i>   | <input type="checkbox"/> Property description is incorrect.   |
| <input type="checkbox"/> Exemption was denied, modified or cancelled.   | <input type="checkbox"/> Other: _____   |

**SECTION 4: Additional Facts**

Provide facts that may help resolve this protest.

The facts here...

What do you think your property's value is? *(Optional)*      \$ \_\_\_\_\_

**SECTION 5: Hearing Type**

Indicate below how you intend to appear or participate in a protest hearing scheduled for the property that is the subject of this protest. A property owner does not waive the right to appear in person at a protest hearing by submitting an affidavit to the ARB or by electing to appear by telephone conference call.

I intend to appear in the ARB hearing scheduled for my protest in the following manner *(Check only one box)*:

- In person
- By telephone conference call and will submit evidence with a written affidavit delivered to the ARB **before** the hearing begins.\*\* Review the ARB's hearing procedures for county-specific telephone conference call procedures.

Telephone number for the ARB to contact you: \_\_\_\_\_

(Owner's Telephone Number with Area Code)

- On written affidavit submitted with evidence and delivered to the ARB **before** the hearing begins

\*\* If you decide later to appear by telephone conference call, you must provide written notice to the ARB at least 10 days before the hearing date. You are responsible for providing access to the call to any person(s) you wish to invite to participate in the hearing.

**SECTION 6: Check to Receive ARB Hearing Procedures**

If a protest goes to a hearing, the ARB automatically sends each party a copy of the ARB's hearing procedures.

I want the ARB to send me a copy of its hearing procedures.  Yes  No

**SECTION 7: Name and Signature**

print  
here >

\_\_\_\_\_  
Print Name of Person Filing Protest

sign  
here >

\_\_\_\_\_  
Signature of Person Filing Protest

\_\_\_\_\_  
Date

# Appointment of Agent for Property Tax Matters

This form is for use by a property owner in designating a lessee or other person to act as the owner's agent in property tax matters. You should read all applicable law and rules carefully, including Tax Code Section 1.111 and Comptroller Rule 9.3044. This designation will not take effect until filed with the appropriate appraisal district. Once effective, this designation will be in effect until the earlier of (1) the date of a written revocation filed with the appraisal district by the owner or the owner's designated agent, or (2) the expiration date, if any, designated below.

In some cases, you may want to contact your appraisal district or other local taxing units for free information and/or forms concerning your case before designating an agent.

Dallas County Appraisal District

Appraisal District Name

Date Received (appraisal district use only)

**STEP 1: Owner's Name and Address:**

Dennis Friedman - (Sample Dallas County) (DBA Big D Parts)

(214) 555-1234 Ext 123456

Name

Telephone Number (include area code)

4545 N. Elm Street

Address

Dallas, TX 74133-1234

City, State, Zip Code

**STEP 2: Identify the Property for Which Authority is Granted. Identify all property for which you are granting the agent authority and, unless granting authority for all property listed for you, provide at least one of the property identifiers listed below (appraisal district account number, physical or situs address, or legal description). A chief appraiser may, if necessary to identify the property, request additional information. In lieu of listing property below, you may attach a list of all property to which this appointment applies, denoting the total number of additional pages attached in the lower right-hand corner below.**

(check one)

all property listed for me at the above address

the property(ies) listed below:

Appraisal District Account Number

Physical or Situs Address of Property

Legal Description

Appraisal District Account Number

Physical or Situs Address of Property

Legal Description

Appraisal District Account Number

Physical or Situs Address of Property

Legal Description

Appraisal District Account Number

Physical or Situs Address of Property

Legal Description

If you have additional property for which authority is granted, attach additional sheets providing the appraisal district account number, physical or situs address, or legal description for each property. Identify here the number of additional sheets attached: .....

**STEP 3: Identify the Agent:**

John Doe Company (Bob Jones)

(918) 555-1212 Ext 1234

Name  
123 CPA Avenue

Telephone Number (include area code)

Address  
Accountant City, OK 55555

City, State, Zip Code

**STEP 4: Specify the Agent's Authority:**

The agent identified above is authorized to represent me in ( *check one* ):

- all property tax matters concerning the property identified
- the following specific property tax matters:

The agent identified above is authorized to receive confidential information pursuant to Tax Code Sections 11.48(b)(2), 22.27(b)(2), 23.123(c)(2), 23.126(c)(2), 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 above regarding the property identified. I acknowledge that such documents will be delivered only to the agent at the agent's address indicated above 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

**Step 5: Date the Agent's Authority Ends.** Pursuant to Tax Code Section 1.111(c), this designation remains in effect until the date indicated or until a written revocation is filed with the appraisal district by the property owner or the owner's designated agent. A designation may be made to expire according to its own terms but is still subject to prior revocation by the property owner or designated agent. Pursuant to Tax Code Section 1.111(d), a property owner may not designate more than one agent to represent the property owner in connection with an item of property. The designation of an agent in connection with an item of property revokes any previous designation of an agent in connection with that item of property. By designating an agent on this form, previous designations of other agents in connection with the items of property on the form are revoked.

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

**STEP 6: Identification, Signature, and Date:**

sign  
here >

Signature of Property Owner, Property Manager, or Other  
Person Authorized to Act on Behalf of the Property Owner\*

Date

print  
here >

Printed Name of Property Owner, Property Manager, or Other  
Person Authorized to Act on Behalf of the Property Owner

Title

The individual signing this form is (check one):

- the property owner
- a property manager authorized to designate agents for the owner
- other person authorized to act on behalf of the owner other than the person being designated as agent

\* This form must be signed by the property owner; a property manager authorized to designate agents for the owner; or other person authorized to act on behalf of the owner other than the person being designated as agent. If you are a person other than the property owner, the appraisal district may request a copy of the document(s) authorizing you to designate agents or act on behalf of the property owner.

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.

# Application for Property Tax Exemption:

## For Vehicle Used to Produce Income and Personal Non-Income Producing Activities

Dallas County Appraisal District

Appraisal District's Name

214-631-7406

Phone (area code and number)

Business Personal Property Division, PO Box 560368, Dallas, TX 75356-0368

Address, City, State, ZIP Code

**GENERAL INSTRUCTIONS:** This exemption is for use in claiming a property tax exemption for one motor vehicle used for both the production of income and personal non-income producing activities pursuant to Tax Code, Section 11.254. Motor vehicle means a passenger car or light truck as defined by Transportation Code Section 502.001. This application applies to property owned on Jan 1. of this year.

**FILING INSTRUCTIONS:** You must furnish all information and documentation required by this application so that the chief appraiser is able to determine whether the statutory qualifications for the exemption have been met. This document and all supporting documentation must be filed with the appraisal district office in each county in which the property is located. Do not file this document with the Texas Comptroller of Public Accounts. A directory with the contact information for appraisal district offices may be found on the Comptroller's website.

**APPLICATION DEADLINE:** You must file the completed application with all required documentation beginning Jan. 1 and no later than April 30 of the year for which you are requesting an exemption.

**DUTY TO NOTIFY:** If the chief appraiser grants the exemption, you do not need to reapply annually unless the chief appraiser requires it or you want the exemption to apply to a vehicle not listed in this application. You must notify the chief appraiser in writing when your right to this exemption ends.

### OTHER IMPORTANT INFORMATION

Pursuant to Tax Code Section 11.45, after considering this application and all relevant information, the chief appraiser may request additional information from you. You must provide the additional information within 30 days of the request or the application is denied. For good cause shown, the chief appraiser may extend the deadline for furnishing the additional information by written order for a single period not to exceed 15 days.

State the tax year for which you are applying for this exemption.

2018

Tax Year

Account # 00000000000000123



### STEP 1: Ownership Information

Dennis Friedman - (Sample Dallas County) (DBA Big D Parts)

Name of Property Owner

4545 N. Elm Street

Mailing Address

Dallas, TX 74133-1234

City, State, ZIP Code

(214) 555-1234 Ext 123456

Phone (area code and number)

Property Owner is a(n) (check one):

 Individual  Partnership  Corporation  Other (specify): \_\_\_\_\_

### STEP 2: Applicant Information

Name of Person Preparing this Application

Title

Driver's License, Personal I.D. Certificate,  
or Social Security Number\*

If this application is for property owned by a charitable organization with a federal tax identification number, that number may be provided here in lieu of a driver's license number, personal identification certificate number, or social security number: .....

\* Pursuant to Tax Code Section 11.48(a), a driver's license, personal I.D. certificate, or social security number provided in an application for an exemption filed with a chief appraiser is confidential and not open to public inspection. The information may not be disclosed to anyone other than an employee of the appraisal office who appraises property, except as authorized by Tax Code Section 11.48(b).

STEP 3: Property Information

Vehicle Identification Number

Year

Make

Body Style

Model

Weight

Physical Location of Vehicle on Jan. 1

Do you use this vehicle for the production of income in your occupation or profession? .....  Yes  No

Do you use this vehicle for personal activities that do not produce income for you? .....  Yes  No

STEP 4: Certification and Signature

By signing this application, you certify that the information provided in this application is true and correct.

print here >

Print Name

Title

sign here >

Signature

Date

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

**GENERAL INSTRUCTIONS:** This form is for use in rendering, pursuant to Tax Code Section 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.

**FILING AND DEADLINES:** Rendition statements and property reports must be delivered to the chief appraiser after January 1 and not later than April 15, except as provided by Tax Code Section 22.02. (See below for different deadlines in certain appraisal districts.) 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.

**DIFFERENT DEADLINES IN CERTAIN APPRAISAL DISTRICTS:** Rendition statements and property reports for property located in an appraisal district in which one or more taxing units exempt freeport property under Tax Code Section 11.251 must be delivered to the chief appraiser not later than April 1. On written request by the property owner, the chief appraiser shall extend this deadline to May 1. The chief appraiser may further extend the deadline an additional 15 days for good cause shown in writing by the property owner.

**TERMINATED EXEMPTION:** Pursuant to Tax Code Section 22.02, if an exemption applicable to a property on January 1 terminates during the tax year, the person who owns or acquires the property on the date applicability of the exemption terminates shall render the property for taxation within 30 days after the date of termination. If the chief appraiser denies an application for an exemption for property subject to rendition pursuant to Tax Code Section 22.01(a), the person who owns the property on the date the application is denied shall render the property for taxation in the required manner within 30 days after the date of denial.

**INSPECTION OF PROPERTY:** Pursuant to Tax Code Section 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 Section 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 the 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:** 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 Section 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% 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% 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 August 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 Section 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 August 31 of the preceding tax year, so long as the dealer meets the eligibility requirements of law.

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 Section 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.



**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 party 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, the 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 institute who manages property for another and who must exercise a standard or 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 Jan. 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 (Original) 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; general property that is movable without damage to itself or the associated real property.

**Property Address:** The physical address of the personal property on Jan. 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, whether or not any obligation to be secured is outstanding; a person that holds an agricultural lien; a consignor; a person to which accounts, chattel paper, payment intangibles, or promissory notes have been sold; a trustee, indenture trustee, agent, collateral agent, or other representative in whose favor a security interest or agricultural lien is created or provided for; or a person that holds a security interest arising under Business and Commerce Code Sections 2.401, 2.505, 2.711(c), 2A.508(e), 4.210, or 5.118.

**Security Interest:** An interest in personal property or fixtures which secured payment or performance of an obligation. "Security interest" includes any interest of a consignor and a buyer of accounts, chattel paper, a payment intangible, or a promissory note in a transaction that is subject to Business and Commerce Code Chapter 9. Security interest does not include the special property interest of a buyer of goods on identification of those goods to a contract for sale under Section 2.401, but a buyer may also acquire a security interest by complying with Chapter 9. Except as otherwise provided in Section 2.505, the right of a seller or lessor of goods under Chapter 2 or 2A to retain or acquire possession of the goods is not a security interest, but a seller or lessor may also acquire a "security interest" by complying with Chapter 9. The retention or reservation of title by a seller of goods notwithstanding shipment or delivery to the buyer under Section 2.401 is limited in effect to a reservation of a security interest. Whether a transaction in the form of a lease creates a security interest is determined pursuant to Section 1.203, Business and Commerce Code Section 1.203.

**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 Tax Code Section 23.24.

**Year Acquired:** The year that you purchased the property.