

Return to:
Harris County Appraisal District
Business & Industrial Property Div.
PO Box 922007
Houston, TX 77292-2007
Form 22.15-BPP Facsimile (12/21)

BUSINESS PERSONAL PROPERTY RENDITION
CONFIDENTIAL
JANUARY 1, 2022

For assistance, please refer to important information and instruction sheet.



Part 1. Property Owner Name, Business Name, Address, Phone and Physical Location or Situs [Required]	Account Number: 0000000
Business Name <u>Sample Harris County</u> Business Owner <u>Brent Tomlinson (DBA Tomlinson Hardware)</u>	iFile Number: 12345678
Mailing Address <u>2525 W. Ellington Drive, Houston, TX 55555-1234</u>	Agent's Name:
Property Address <u>444 Hardington Lane, Houston, TX 55555-1234</u> Phone: <u>(713) 111-2222</u>	Agent's ID#:

Part 2. Business Information: Please address all that apply. Optional, but very important.	If the business closed, were assets still in place as of Jan 1? <input type="checkbox"/> Y <input type="checkbox"/> N		
5554321 <u>01/01/2003</u> Sales Tax Permit Number <u>Business Start Date at Location</u>	Ownership Type	Business Type	<input type="checkbox"/> The business owned no taxable assets in Harris County as of Jan 1
32,000 <u>We manufacture and sell widgets.</u> Square Feet Occupied <u>Business Description</u>	<input type="checkbox"/> Individual	<input checked="" type="checkbox"/> Manufacturing	<input type="checkbox"/> This is a new business or location for the above tax year
Business was <input type="checkbox"/> closed, <input type="checkbox"/> sold or <input checked="" type="checkbox"/> moved on <u>10/12/2016</u>	<input type="checkbox"/> Corporation	<input type="checkbox"/> Wholesale	
New owner name, address, and phone (if sold) _____	<input checked="" type="checkbox"/> Partnership	<input type="checkbox"/> Retail	
	<input type="checkbox"/> Other: _____	<input type="checkbox"/> Service	
	New location (if moved) <u>123 Widget Way.</u>		

Part 3. Affirmation of Prior Year Rendition: (Check only if applicable and your assets were **exactly** the same as the prior rendition form).

By checking this box, I affirm that the information contained in the most recent rendition statement filed for a prior tax year (the _____ tax year) continues to be complete and accurate for the current tax year. *[If checked, you may skip to Part 6. "Signature and Affirmation"]*

Part 4. Description of Assets: A description of assets is required unless you checked Part 3 of this form. Please check all that apply.

Inventory Raw Materials Furniture & Fixtures Computers Location (if different from above) _____
 Supplies Work in Process Machinery & Equipment Miscellaneous Describe Miscellaneous Assets _____

Part 5. Market Value: What do you estimate to be the total market value of your business assets? [Required, unless you checked Part 3 of this form.]

Under \$20,000 *[If "Under \$20,000" is checked, Schedule A is optional as long as a general description of the property by type or category has been provided in Part 4.]*
 \$20,000 or more *[If "\$20,000 or more" is checked, you must complete Schedules B/C/D.]*

Personal Property You Manage or Control as a Fiduciary (Property owner's Name, Address, Phone, desc) *[Optional if Part 3 is checked]*

Brad Smith, 123 Main, Houston TX 11223, (713) 555-1212, computers
Bill Ellington, 321 Oak, Houston TX 55443 (713) 555-2323, furniture, various items
3rd party here
4th party here

Part 6. 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.	
Indicate if you are filling out this form as:	Notarization: Complete if signer is not a secured party, or owner, employee, or officer of the company or affiliated company.
<input checked="" type="checkbox"/> Owner / Employee	SUBSCRIBED AND SWORN BEFORE ME THIS:
<input type="checkbox"/> Authorized Agent	_____ day of _____, 2022
<input type="checkbox"/> Fiduciary	_____ SEAL
<input type="checkbox"/> Secured Party	Notary Public Signature _____ State _____

Continue to Schedule B (Optional if Part 3 is checked OR if 'Under \$20,000' is checked in Part 5)
If you make a false statement on this form, you could be found guilty of a Class A misdemeanor or state jail felony under Section 37.10, Penal Code.

Optional:	<input type="checkbox"/> I timely filed for a September 1 inventory date by July 31.	Inventory Basis:	
	<input checked="" type="checkbox"/> My inventory involves freeport goods.	<input type="checkbox"/> Original Cost	<input type="checkbox"/> LIFO - Reserve _____
<input checked="" type="checkbox"/> My inventory involves dealer retail inventory.	<input checked="" type="checkbox"/> Replacement Cost	<input type="checkbox"/> FIFO	
<input type="checkbox"/> My inventory involves interstate/foreign commerce issues.	<input type="checkbox"/> Lower of your cost or market value	<input type="checkbox"/> Other _____	
<input checked="" type="checkbox"/> My inventory is located in an active Foreign Trade Zone . Site # _____	Site number goes here _____		

PERSONAL PROPERTY VALUED AT \$20,000 OR MORE**SCHEDULE B: Furniture, fixtures, machinery, equipment, computers**

Total and group (by type/category and year acquired) all furniture, fixtures, machinery, equipment and computers (new or used) still in possession on Jan 1. Items received as gifts are to be listed in the same manner. Enter Vehicles, Trailers and Special Equipment on form VEH-22.15. If needed, attach additional sheets OR a computer generated listing of the information below.

Property description by type/category	New/Used *	Est of Quantity	Good faith estimate of market value ** (or)	Orig. Cost ** (and)	Year Acquired **	D.L. ***	FID ****
Computers (PC & Peripherals)							
DELL Inspiron	N		1,500			<input type="checkbox"/>	<input type="checkbox"/>
			1,500		2021 Totals		
Computer	N			1,199	2020	<input type="checkbox"/>	<input type="checkbox"/>
Misc PCs	N	15	7,500			<input type="checkbox"/>	<input type="checkbox"/>
			7,500	1,199	2020 Totals		
Computers	N			5,311	2016	<input type="checkbox"/>	<input type="checkbox"/>
Lap top computer	N			2,338	2016	<input type="checkbox"/>	<input type="checkbox"/>
				7,649	2016 Totals		
Computer	N			3,502	2010	<input type="checkbox"/>	<input type="checkbox"/>
				3,502	2010 Totals		
Total for Computers (PC & Peripherals)			\$9,000	\$12,350			
Furniture and Fixtures							
Furniture	N			510	2019	<input type="checkbox"/>	<input type="checkbox"/>
				510	2019 Totals		
F & F Misc.	N		4,500			<input type="checkbox"/>	<input type="checkbox"/>
			4,500		2017 Totals		
Chairs and plants	N			721	2016	<input type="checkbox"/>	<input type="checkbox"/>
Off Depot office furnishings	N			295	2016	<input type="checkbox"/>	<input type="checkbox"/>
Office Depot office furnishings	N		1,000			<input type="checkbox"/>	<input type="checkbox"/>
Office furniture	N			360	2016	<input type="checkbox"/>	<input type="checkbox"/>
Sam's Club office furnishings	N			75	2016	<input type="checkbox"/>	<input type="checkbox"/>
			1,000	1,451	2016 Totals		
Total for Furniture and Fixtures			\$5,500	\$1,961			

Machinery and Equipment							
Equipment	N			3,702	2019	<input type="checkbox"/>	<input type="checkbox"/>
				3,702	2019 Totals		
Storage tanks	N			2,298	2018	<input type="checkbox"/>	<input type="checkbox"/>
				2,298	2018 Totals		
Storage tank	N			1,299	2014	<input type="checkbox"/>	<input type="checkbox"/>
Storage tank	N			1,337	2014	<input type="checkbox"/>	<input type="checkbox"/>
Storage tank	N			2,080	2014	<input type="checkbox"/>	<input type="checkbox"/>
Storage tank	N			1,394	2014	<input type="checkbox"/>	<input type="checkbox"/>
				6,110	2014 Totals		
4 storage tanks	N		4,800			<input type="checkbox"/>	<input type="checkbox"/>
Fork lift	N			1,800	2013	<input type="checkbox"/>	<input type="checkbox"/>
Oil storage tank	N			1,099	2013	<input type="checkbox"/>	<input type="checkbox"/>
			4,800	2,899	2013 Totals		
3 storage tanks	N			3,400	2012	<input type="checkbox"/>	<input type="checkbox"/>
6 storage tanks	N			24,000	2012	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Property address or address where taxable: 123 old tank avenue							
Trailer	N		500			<input type="checkbox"/>	<input type="checkbox"/>
			500	27,400	2012 Totals		
Oil storage tank	N			2,130	2009	<input type="checkbox"/>	<input type="checkbox"/>
Spray tank	N			1,822	2009	<input type="checkbox"/>	<input type="checkbox"/>
Tank trailer	N			975	2009	<input type="checkbox"/>	<input type="checkbox"/>
Trailer equipment	N			2,113	2009	<input type="checkbox"/>	<input type="checkbox"/>
				7,040	2009 Totals		
Total for Machinery and Equipment			\$5,300	\$49,449			
Totals for ALL Categories		Items : 29	FMV	\$19,800	\$63,760	COST	
GRAND TOTAL				\$83,560	FMV + COST		

* Optional

** Provide an amount for either the good faith estimate of market value, or a historical cost when new and year acquired. If you provided an historical cost when new and year acquired, you need not provide a good faith estimate of market value.

*** If the property is located or taxable at a different location, check the 'D.L.' box and include the property address or address where taxable.

**** If the property is managed or controlled as a Fiduciary, check the 'FID' box and list the owner's name and address on page 1.

SCHEDULE C: INVENTORY, RAW MATERIALS, WORK IN PROCESS AND SUPPLIES

List and group all taxable inventories by type of property, (example: inventory, raw materials, work in process, finished goods) as well as supplies. If needed, attach additional sheets OR a computer generated listing of the information below.

Property description by type/category	Est. of Quantity	Good faith estimate of market value * (or)	Orig. Cost * (and)	Year Acquired *	D.L. **	FID ***
Inventory Held for Sale						
Inventory			25,000	2021	<input type="checkbox"/>	<input type="checkbox"/>
			25,000	2021 Totals		
Raw Materials						
Raw materials description			11,250	2021	<input type="checkbox"/>	<input type="checkbox"/>
			11,250	2021 Totals		
Supplies						
Various supplies			12,750	2021	<input type="checkbox"/>	<input type="checkbox"/>
			12,750	2021 Totals		
Totals for ALL Categories		Items : 3	\$49,000	COST		

* Provide an amount for either the good faith estimate of market value, or a historical cost when new and year acquired. If you provided an historical cost when new and year acquired, you need not provide a good faith estimate of market value.

** If the property is located or taxable at a different location, check the 'D.L.' box and include the property address or address where taxable.

*** If the property is managed or controlled as a Fiduciary, check the 'FID' box and list the owner's name and address on page 1.

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

List the name and address of each property 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 listing of the information below.

Property Owner's Name and Address	General Property Description	Contract Number *	Year Acquired *	Selling Price if stated in lease *	Annual Rent *
Leased, loaned . . . from others					
Bob Ellington 123 Park Way (214) 555-1212	Leased ditch digger		2021	\$14,000	\$500
Total Number of Items: 1					
* Optional					

Additions & Deletions - Current Year

TAX YEAR 2022

Name: <u>Sample Harris County (Brent Tomlinson)</u>	State <u>Texas</u>
Address: <u>444 Hardington Lane - Houston, TX 55555-1234</u>	County <u>Harris</u>
Account #.....: <u>0000000 - (VEH Account # 9999999)</u>	

ADDITIONS DURING THE CURRENT REPORTING YEAR - 2021						ASSESSOR USE ONLY				
Item Number	Computers (PC & Peripherals)	Year Acquired		Cost	FMV	CLASS	LIFE YEARS	% GOOD	DEPR FACTOR	RCLND
		New	Used							
5	DELL Inspiron	2021		2,500	1,500					
Additions for Computers (PC & Peripherals)				\$2,500	\$1,500					

Item Number	Inventory Held for Sale	Year Acquired		Cost	FMV	CLASS	LIFE YEARS	% GOOD	DEPR FACTOR	RCLND
		New	Used							
1	Inventory	2021		25,000						
Additions for Inventory Held for Sale				\$25,000						

Item Number	Leased, loaned . . . from others	Year Acquired		Cost	FMV	CLASS	LIFE YEARS	% GOOD	DEPR FACTOR	RCLND
		New	Used							
6	Leased ditch digger	2021		14,000						
Lease Information				Contract # (if applicable):						
Owner Name : Bob Ellington				Payment: \$500						
Address : 123 Park Way				Selling Price: \$14,000						
Phone : (214) 555-1212										
Additions for Leased, loaned . . . from others				\$14,000						

Item Number	Raw Materials	Year Acquired		Cost	FMV	CLASS	LIFE YEARS	% GOOD	DEPR FACTOR	RCLND
		New	Used							
2	Raw materials decription	2021		11,250						
Additions for Raw Materials				\$11,250						

Item Number	Special Equipment mounted on Vehicles	Year Acquired		Cost	FMV	CLASS	LIFE YEARS	% GOOD	DEPR FACTOR	RCLND
		New	Used							
36	GPS finder	2021		870						
Additions for Special Equipment mounted on Vehicles				\$870						

Item Number	Supplies	Year Acquired		Cost	FMV	CLASS	LIFE YEARS	% GOOD	DEPR FACTOR	RCLND
		New	Used							
37	Various supplies	2021		12,750						
Additions for Supplies				\$12,750						

Item Number	Vehicles	Year Acquired		Cost	FMV	CLASS	LIFE YEARS	% GOOD	DEPR FACTOR	RCLND
		New	Used							
35	'90 Ford F150	2021		14,794						
Additions for Vehicles				\$14,794						

Total Additions Reported for Tax Year 2022 → (cost) **\$81,164** **\$1,500** (fmv) *FMV contains a combination of manual entries and calculations.*

DELETIONS DURING THE CURRENT REPORTING YEAR - 2021						NOT APPLICABLE				
Item Number	Vehicles	Year Acquired		Cost	FMV	CLASS	LIFE YEARS	% GOOD	DEPR FACTOR	RCLND
		New	Used							
34	'94 Dodge	2011		21,776						
Deletions for Vehicles				\$21,776						

Total Deletions Reported for Tax Year 2022 → (cost) **\$21,776** **\$0**

Asset Costs for years 2021 to 2005

Year	Totals	Computers (PC & Peripherals)	Furniture and Fixtures	Inventory Held for Sale	Leased, loaned . . . from others	Machinery and Equipment	Raw Materials	Special Equipment mounted on Vehicles	Supplies	Vehicles
2021	81,164	2,500		25,000	14,000		11,250	870	12,750	14,794
2020	23,199	23,199								
2019	18,712		510			3,702				14,500
2018	2,298					2,298				
2017	12,750		12,750							
2016	12,634	7,649	4,985							
2014	6,110					6,110				
2013	30,149					30,149				
2012	33,390					33,390				
2010	3,502	3,502								
2009	7,040					7,040				
Totals	230,948	36,850	18,245	25,000	14,000	82,689	11,250	870	12,750	29,294

Fair Market Values (manual entries)

Year	Totals	Computers (PC & Peripherals)	Furniture and Fixtures	Machinery and Equipment	Vehicles
2021	1,500	1,500			
2020	7,500	7,500			
2019	6,200				6,200
2017	4,500		4,500		
2016	1,000		1,000		
2013	4,800			4,800	
2012	500			500	
Totals	26,000	9,000	5,500	5,300	6,200

Fair Market Values of All Assets (calculated)

Year	Totals	Computers (PC & Peripherals)	Furniture and Fixtures	Machinery and Equipment	Special Equipment mounted on Vehicles	Vehicles
2021	15,015	1,700			740	12,575
2020	10,208	10,208				
2019	10,696		342	2,814		7,540
2018	1,540			1,540		
2017	5,483		5,483			
2016	1,798	153	1,645			
2014	1,833			1,833		
2013	7,236			7,236		
2012	7,012			7,012		
2010	70	70				
2009	916			916		
Totals	61,807	12,131	7,470	21,351	740	20,115

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

Item#	Description	Year Acq	New/Used -Age	Qty	L F	PV %	Cost	Calced FMV	Manual FMV	Category
-------	-------------	----------	---------------	-----	-----	------	------	------------	------------	----------

Computers (PC & Peripherals)										
5	DELL Inspiron	2021	N-1		3	68	2,500	1,700	1,500	Computers (PC & Peripherals)
4	Misc PCs	2020	N-2	15	3	44	22,000	9,680	7,500	Computers (PC & Peripherals)
7	Computer	2020	N-2		3	44	1,199	528		Computers (PC & Peripherals)
Total for 2020							23,199	10,208	7,500	(FMV)
8	Lap top computer	2016	N-6		3	2	2,338	47		Computers (PC & Peripherals)
9	Computers	2016	N-6		3	2	5,311	106		Computers (PC & Peripherals)
Total for 2016							7,649	153		
10	Computer	2010	N-12		3	2	3,502	70		Computers (PC & Peripherals)
Total Cost for Computers (PC & Peripherals)							\$36,850	\$12,131	\$9,000	(FMV)

Furniture and Fixtures										
11	Furniture	2019	N-3		8	67	510	342		Furniture and Fixtures
3	F & F Misc.	2017	N-5		8	43	12,750	5,483	4,500	Furniture and Fixtures
12	Office furniture	2016	N-6		8	33	360	119		Furniture and Fixtures
13	Chairs and plants	2016	N-6		8	33	721	238		Furniture and Fixtures
14	Office Depot office furnishings	2016	N-6		8	33	3,534	1,166	1,000	Furniture and Fixtures
15	Off Depot office furnishings	2016	N-6		8	33	295	97		Furniture and Fixtures
16	Sam's Club office furnishings	2016	N-6		8	33	75	25		Furniture and Fixtures
Total for 2016							4,985	1,645	1,000	(FMV)
Total Cost for Furniture and Fixtures							\$18,245	\$7,470	\$5,500	(FMV)

Inventory Held for Sale										
1	Inventory	2021	N-1				25,000			Inventory Held for Sale
Total Cost for Inventory Held for Sale							\$25,000			

Leased, loaned . . . from others											
6	Leased ditch digger	2021	N-1				14,000			Leased, loaned . . . from others	
Lease/Consignment Info:		Bob Ellington, 123 Park Way, (214) 555-1212						Payment/Rent : \$500			
Total Cost for Leased, loaned . . . from others							\$14,000				

Machinery and Equipment										
17	Equipment	2019	N-3		10	76	3,702	2,814		Machinery and Equipment
18	Storage tanks	2018	N-4		10	67	2,298	1,540		Machinery and Equipment
19	Storage tank	2014	N-8		10	30	1,394	418		Machinery and Equipment
20	Storage tank	2014	N-8		10	30	1,299	390		Machinery and Equipment
21	Storage tank	2014	N-8		10	30	1,337	401		Machinery and Equipment
22	Storage tank	2014	N-8		10	30	2,080	624		Machinery and Equipment
Total for 2014							6,110	1,833		
23	4 storage tanks	2013	N-9		10	24	27,250	6,540	4,800	Machinery and Equipment
24	Fork lift	2013	N-9		10	24	1,800	432		Machinery and Equipment
25	Oil storage tank	2013	N-9		10	24	1,099	264		Machinery and Equipment
Total for 2013							30,149	7,236	4,800	(FMV)
26	Trailer	2012	N-10		10	21	5,990	1,258	500	Machinery and Equipment
27	3 storage tanks	2012	N-10		10	21	3,400	714		Machinery and Equipment
28	6 storage tanks	2012	N-10		10	21	24,000	5,040		Machinery and Equipment
Total for 2012							33,390	7,012	500	(FMV)
29	Tank trailer	2009	N-13		10	13	975	127		Machinery and Equipment
30	Trailer equipment	2009	N-13		10	13	2,113	275		Machinery and Equipment
31	Oil storage tank	2009	N-13		10	13	2,130	277		Machinery and Equipment
32	Spray tank	2009	N-13		10	13	1,822	237		Machinery and Equipment
Total for 2009							7,040	916		
Total Cost for Machinery and Equipment							\$82,689	\$21,351	\$5,300	(FMV)

Raw Materials										
2	Raw materials decription	2021	N-1				11,250			Raw Materials
Total Cost for Raw Materials							\$11,250			

Special Equipment mounted on Vehicles										
36	GPS finder	2021	N-1		5	85	870	740		Special Equipment mounted on Vel

Item#	Description	Year Acq	New/Used -Age	L Qty	PV F %	Cost	Calced FMV	Manual FMV	Category
Total Cost for Special Equipment mounted on Vehicles						\$870	\$740		

Supplies									
37	Various supplies	2021	N-1			12,750			Supplies
Total Cost for Supplies						\$12,750			

Vehicles									
35	'90 Ford F150	2021	N-1	5	85	14,794	12,575		Vehicles
33	'99 Ford F250	2019	N-3	5	52	14,500	7,540	6,200	Vehicles
Total Cost for Vehicles						\$29,294	\$20,115	\$6,200	(FMV)
Grand Totals for All 36 Assets						\$230,948	\$61,807	\$26,000	(FMV)

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

**EXTENSION REQUEST FOR 2022
BUSINESS PERSONAL PROPERTY
RENDITION FILING DEADLINE**

Texas: <u>Harris County</u>	
Business & Industrial Property Div. PO Box 922007 Houston, TX 77292-2007 713-957-7800	
Account Number (if known): 0000000	



COUNTY USE ONLY - (STAMP ETC)

Appraisal District Name:
Harris 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</u>
Address:	<u>123 CPA Avenue</u>
Cty/St/Zip:	<u>Accountant City, OK 55555</u>

COUNTY USE ONLY - DETERMINATION HERE

Extension to May 15th May 30th is Granted 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 15th 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 15th. If the initial 30 day extension is timely requested, the chief appraiser may further extend the deadline an additional 15 days to May 30th upon good cause shown timely in writing by the property owner.

2. OWNER / BUSINESS INFORMATION

Owner/Manager's Name: <u>Brent Tomlinson (dba Tomlinson Hardware)</u>	Business Name: <u>Sample Harris County</u>
Owner's Address: <u>2525 W. Ellington Drive</u>	Business Location: <u>444 Hardington Lane</u>
Owner's City, State, ZIP Code: <u>Houston, TX 55555-1234</u>	Business Mailing Address: <u>444 Hardington Lane</u>
Owner's Phone (area code and number) and Fax Number: <u>(713) 111-2222 - Fax: (713) 222-1111</u>	Business City, State, ZIP Code <u>Houston, TX 55555-1234</u>
Agent's name:	Business Phone (area code and number) and Fax Number: <u>(713) 111-2222</u>
Agent's Address:	Square Footage: <u>32,000</u>
Agent's City, State, or ZIP Code	Description of Business: <u>We manufacture and sell widgets.</u>
Agent's Phone (area code and number) and Fax Number:	

3. EXTENSION REQUEST

I request an automatic 30 day extension to May 15th for filing a rendition on the property described in Section 2.

I have previously been granted a 30 day extension to May 15th for filing a rendition on the property described in Section 2 and request an additional 15 day extension to May 30th for the following good cause:
Lost just about everything in the flood.

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.

SIGN HERE	_____	<u>Bill Trenton</u>	<u>01/14/2022</u>
	Signature	Printed name	Date
	<u>Sample Harris County</u>	<u>Vice President</u>	_____
	Company Name	Title	Agent Number (if applicable)

Important Information

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. This report is confidential and not open to public inspection; disclosure is permitted pursuant to the terms of Tax Code Section 22.27

FILING INSTRUCTIONS: This document and all supporting documentation must be filed with the appraisal district office in the county in which the property is taxable. **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.

DEADLINES: Rendition statements and property report deadlines depend on the property type. The statements and reports must be delivered to the chief appraiser after Jan. 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 Statement and Reports	Deadlines	Allowed Extensions
Property generally	April 15	* 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 Section 22.23(d).	April 30	* May 15 upon written request * Additional 15 days for good cause shown

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 Section 22.01(a) and 22.02.

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.

Definitions

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 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 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 in the ordinary course of a trade or business.

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; 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 Tax Code Section 23.24.

Year Acquired: The year that you purchased the property or otherwise acquired.