

Return to:
Harris County Appraisal District
Business & Industrial Property Div.
PO Box 922007
Houston, TX 77292-2007
Form 22.15-BPP Facsimile(11/17)

BUSINESS PERSONAL PROPERTY RENDITION
CONFIDENTIAL
JANUARY 1, 2018

For assistance, please refer to the instructions for this form.

Tax Form 
Account 
Tax Year 

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 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>10/12/2015</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 _____, 2018 SEAL
<input type="checkbox"/> Fiduciary	Notary Public Signature _____ State _____
<input type="checkbox"/> Secured Party	

Signature _____	Bill Trenton
Sample Harris County	Printed Name:
Company Name: _____	Vice President
(713) 111-2222	Title:
1/11/2018	harris@harris.com
Phone No. _____	Date: _____
	Email (optional): _____

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 type="checkbox"/> My inventory is located in an active Foreign Trade Zone		

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				2017 Totals
Computer	N			1,199	2016	<input type="checkbox"/>	<input type="checkbox"/>
Misc PCs	N	15	7,500			<input type="checkbox"/>	<input type="checkbox"/>
			7,500	1,199			2016 Totals
Computers	N			5,311	2012	<input type="checkbox"/>	<input type="checkbox"/>
Lap top computer	N			2,338	2012	<input type="checkbox"/>	<input type="checkbox"/>
				7,649			2012 Totals
Computer	N			3,502	2006	<input type="checkbox"/>	<input type="checkbox"/>
				3,502			2006 Totals
Total for Computers (PC & Peripherals)			\$9,000	\$12,350			
Furniture and Fixtures							
Furniture	N			510	2015	<input type="checkbox"/>	<input type="checkbox"/>
				510			2015 Totals
F & F Misc.	N		4,500			<input type="checkbox"/>	<input type="checkbox"/>
			4,500				2013 Totals
Chairs and plants	N			721	2012	<input type="checkbox"/>	<input type="checkbox"/>
Off Depot office furnishings	N			295	2012	<input type="checkbox"/>	<input type="checkbox"/>
Office Depot office furnishings	N		1,000			<input type="checkbox"/>	<input type="checkbox"/>
Office furniture	N			360	2012	<input type="checkbox"/>	<input type="checkbox"/>
Sam's Club office furnishings	N			75	2012	<input type="checkbox"/>	<input type="checkbox"/>
			1,000	1,451			2012 Totals
Total for Furniture and Fixtures			\$5,500	\$1,961			

Machinery and Equipment							
Equipment	N			3,702	2015	<input type="checkbox"/>	<input type="checkbox"/>
				3,702	2015 Totals		
Storage tanks	N			2,298	2014	<input type="checkbox"/>	<input type="checkbox"/>
				2,298	2014 Totals		
Storage tank	N			1,299	2010	<input type="checkbox"/>	<input type="checkbox"/>
Storage tank	N			1,337	2010	<input type="checkbox"/>	<input type="checkbox"/>
Storage tank	N			2,080	2010	<input type="checkbox"/>	<input type="checkbox"/>
Storage tank	N			1,394	2010	<input type="checkbox"/>	<input type="checkbox"/>
				6,110	2010 Totals		
4 storage tanks	N		4,800			<input type="checkbox"/>	<input type="checkbox"/>
Fork lift	N			1,800	2009	<input type="checkbox"/>	<input type="checkbox"/>
Oil storage tank	N			1,099	2009	<input type="checkbox"/>	<input type="checkbox"/>
			4,800	2,899	2009 Totals		
3 storage tanks	N			3,400	2008	<input type="checkbox"/>	<input type="checkbox"/>
6 storage tanks	N			24,000	2008	<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	2008 Totals		
Oil storage tank	N			2,130	2005	<input type="checkbox"/>	<input type="checkbox"/>
Spray tank	N			1,822	2005	<input type="checkbox"/>	<input type="checkbox"/>
Tank trailer	N			975	2005	<input type="checkbox"/>	<input type="checkbox"/>
Trailer equipment	N			2,113	2005	<input type="checkbox"/>	<input type="checkbox"/>
				7,040	2005 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

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

*** If you provide an amount in a "original cost" and "year acquired", you need not complete "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	2017	<input type="checkbox"/>	<input type="checkbox"/>
			25,000	2017 Totals		
Raw Materials						
Raw materials description			11,250	2017	<input type="checkbox"/>	<input type="checkbox"/>
			11,250	2017 Totals		
Supplies						
Various supplies			12,750	2017	<input type="checkbox"/>	<input type="checkbox"/>
			12,750	2017 Totals		
Totals for ALL Categories			Items : 3	\$49,000	COST	

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

** If you provide an amount in a "original cost" and "year acquired", you need not complete "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		2017	\$14,000	\$500
Total Number of Items: 1					
* Optional					

Additions & Deletions - Current Year

TAX YEAR 2018

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 - 2017						ASSESSOR USE ONLY				
Item Number	Computers (PC & Peripherals)	Year Acquired		Cost	FMV	CLASS	LIFE YEARS	% GOOD	DEPR FACTOR	RCLND
		New	Used							
5	DELL Inspiron	2017		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	2017		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	2017		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	2017		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	2017		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	2017		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	2017		14,794						
Additions for Vehicles				\$14,794						

Total Additions Reported for Tax Year 2018 → (cost) **\$81,164** **\$1,500** (fmv) *FMV contains a combination of manual entries and calculations.*

DELETIONS DURING THE CURRENT REPORTING YEAR - 2017						NOT APPLICABLE				
Item Number	Vehicles	Year Acquired		Cost	FMV	CLASS	LIFE YEARS	% GOOD	DEPR FACTOR	RCLND
		New	Used							
34	'94 Dodge	2007		21,776						
Deletions for Vehicles				\$21,776						

Total Deletions Reported for Tax Year 2018 → (cost) **\$21,776** **\$0**

Asset Costs for years 2017 to 2001

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
2017	81,164	2,500		25,000	14,000		11,250	870	12,750	14,794
2016	23,199	23,199								
2015	18,712		510			3,702				14,500
2014	2,298					2,298				
2013	12,750		12,750							
2012	12,634	7,649	4,985							
2010	6,110					6,110				
2009	30,149					30,149				
2008	33,390					33,390				
2006	3,502	3,502								
2005	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
2017	1,500	1,500			
2016	7,500	7,500			
2015	6,200				6,200
2013	4,500		4,500		
2012	1,000		1,000		
2009	4,800			4,800	
2008	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
2017	15,015	1,700			740	12,575
2016	10,208	10,208				
2015	10,696		342	2,814		7,540
2014	1,540			1,540		
2013	5,483		5,483			
2012	1,798	153	1,645			
2010	1,833			1,833		
2009	7,236			7,236		
2008	7,012			7,012		
2006	70	70				
2005	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
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Computers (PC & Peripherals)										
5	DELL Inspiron	2017	N-1		3	68	2,500	1,700	1,500	Computers (PC & Peripherals)
4	Misc PCs	2016	N-2	15	3	44	22,000	9,680	7,500	Computers (PC & Peripherals)
7	Computer	2016	N-2		3	44	1,199	528		Computers (PC & Peripherals)
Total for 2016							23,199	10,208	7,500	(FMV)
8	Lap top computer	2012	N-6		3	2	2,338	47		Computers (PC & Peripherals)
9	Computers	2012	N-6		3	2	5,311	106		Computers (PC & Peripherals)
Total for 2012							7,649	153		
10	Computer	2006	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	2015	N-3		8	67	510	342		Furniture and Fixtures
3	F & F Misc.	2013	N-5		8	43	12,750	5,483	4,500	Furniture and Fixtures
12	Office furniture	2012	N-6		8	33	360	119		Furniture and Fixtures
13	Chairs and plants	2012	N-6		8	33	721	238		Furniture and Fixtures
14	Office Depot office furnishings	2012	N-6		8	33	3,534	1,166	1,000	Furniture and Fixtures
15	Off Depot office furnishings	2012	N-6		8	33	295	97		Furniture and Fixtures
16	Sam's Club office furnishings	2012	N-6		8	33	75	25		Furniture and Fixtures
Total for 2012							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	2017	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	2017	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	2015	N-3		10	76	3,702	2,814		Machinery and Equipment
18	Storage tanks	2014	N-4		10	67	2,298	1,540		Machinery and Equipment
19	Storage tank	2010	N-8		10	30	1,394	418		Machinery and Equipment
20	Storage tank	2010	N-8		10	30	1,299	390		Machinery and Equipment
21	Storage tank	2010	N-8		10	30	1,337	401		Machinery and Equipment
22	Storage tank	2010	N-8		10	30	2,080	624		Machinery and Equipment
Total for 2010							6,110	1,833		
23	4 storage tanks	2009	N-9		10	24	27,250	6,540	4,800	Machinery and Equipment
24	Fork lift	2009	N-9		10	24	1,800	432		Machinery and Equipment
25	Oil storage tank	2009	N-9		10	24	1,099	264		Machinery and Equipment
Total for 2009							30,149	7,236	4,800	(FMV)
26	Trailer	2008	N-10		10	21	5,990	1,258	500	Machinery and Equipment
27	3 storage tanks	2008	N-10		10	21	3,400	714		Machinery and Equipment
28	6 storage tanks	2008	N-10		10	21	24,000	5,040		Machinery and Equipment
Total for 2008							33,390	7,012	500	(FMV)
29	Tank trailer	2005	N-13		10	13	975	127		Machinery and Equipment
30	Trailer equipment	2005	N-13		10	13	2,113	275		Machinery and Equipment
31	Oil storage tank	2005	N-13		10	13	2,130	277		Machinery and Equipment
32	Spray tank	2005	N-13		10	13	1,822	237		Machinery and Equipment
Total for 2005							7,040	916		
Total Cost for Machinery and Equipment							\$82,689	\$21,351	\$5,300	(FMV)

Raw Materials										
2	Raw materials decription	2017	N-1				11,250			Raw Materials
Total Cost for Raw Materials							\$11,250			

Special Equipment mounted on Vehicles										
36	GPS finder	2017	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	2017	N-1			12,750			Supplies
Total Cost for Supplies						\$12,750			

Vehicles									
35	'90 Ford F150	2017	N-1	5	85	14,794	12,575		Vehicles
33	'99 Ford F250	2015	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 2018
BUSINESS PERSONAL PROPERTY
RENDITION FILING DEADLINE**

Texas: Harris County	713-957-7800
PO Box 922007 Houston, TX 77292-2007	
Account Number (if known): 0000000	



COUNTY USE ONLY - (STAMP ETC)

Appraisal District Name:
Harris County Appraisal District

Specify the mailing address where you would like our reply to this submission sent (if applicable).

Name: John Doe Company
Attn: John Doe Preparer
Address: 123 CPA Avenue
City/St/Zip: Accountant City, OK 55555

COUNTY USE ONLY - DETERMINATION HERE

Extension to May 1st May 15th 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 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: Brent Tomlinson (dba Tomlinson Hardware)	Business Name: Sample Harris County
Owner's Address: 2525 W. Ellington Drive	Business Location: 444 Hardington Lane
Owner's City, State, ZIP Code: Houston, TX 55555-1234	Business Mailing Address: 444 Hardington Lane
Owner's Phone (area code and number) and Fax Number: (713) 111-2222 - Fax: (713) 222-1111	Business City, State, ZIP Code Houston, TX 55555-1234
Agent's name:	Business Phone (area code and number) and Fax Number: (713) 111-2222
Agent's Address:	Square Footage: 32,000
Agent's City, State, or ZIP Code	Description of Business: We manufacture and sell widgets.
Agent's Phone (area code and number) and Fax Number:	

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:


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	_____	Bill Trenton	_____	01/11/2018
	Signature	Printed name		Date
	Sample Harris County	Vice President	_____	
	Company Name	Title		Agent Number (if applicable)

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

Appraisal District's Name Harris County Appraisal District	Phone (area code and number) 713-957-7800	Tax District Code 44
Address PO Box 922007 Houston, TX 77292-2007	Appraisal District Account Number:	0000000
		

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): _____

Brent Tomlinson - (Sample Harris County) (DBA Tomlinson Hardware)

Name of Property Owner:

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

444 Hardington Lane, Houston, TX 55555-1234

Physical Address, City, State, ZIP Code

(713) 111-2222

Primary Phone Number (area code and number)

harris@harris.com

Email Address**

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

2525 W. Ellington Drive Houston, TX 55555-1234

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:

Name of Authorized Representative		Driver's License, Personal I.D. Certificate, or Social Security Number*
Title	Primary Phone Nmuber (area code and number)	Email Address**
Mailing Address, City, State, ZIP Code		

SECTION 3: Property Information

Provide the following information regarding the location of inventory.

Address, City, State, ZIP Code	
Legal Description (if known)	0000000 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.
- _____

4. Total cost of goods sold for the entire year ending December 31, <u>2017</u>	\$
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.	\$
6. On what types of records do you base the amounts given above? (Check all that apply.)	
<input type="checkbox"/> Audited financial statement <input type="checkbox"/> Sales records <input type="checkbox"/> Internal reports <input type="checkbox"/> Bills of lading <input type="checkbox"/> Texas franchise tax reports <input type="checkbox"/> Other (describe) _____	
7. Percentage of last year's value represented by freeport goods (line 5 divided by line 4)	%
8. Will the percentage of goods transported out of Texas this year be significantly different than the percentage transported out last year ?	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
If yes, why? _____	
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?	\$
10. What is the value of the inventory you claim will be exempt this year?	\$

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 .

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.

Brent Tomlinson _____, 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

HCAD Use Only

P Entered by _____

(A) Approved, (L) Late, (D) Denied. Entered by _____

Received by _____

To Special Audit Date: _____

_____ % \$ _____

To Appraiser _____ 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: \$ _____ (1.A)

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

JAN \$ _____	APR \$ _____	JUL \$ _____	OCT \$ _____
FEB \$ _____	MAY \$ _____	AUG \$ _____	NOV \$ _____
MAR \$ _____	JUN \$ _____	SEP \$ _____	DEC \$ _____

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

(D) Average annual inventory calculation: _____ (1.C) divided by 12 = _____ (1.D)

(E) Inventory Turns:

_____ (1.A) divided by _____ (1.D) = _____ turns (1.E)

365 days (1.A) divided by _____ turns (1.E) = _____ 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: _____ = _____ (2)

3. Exemption percentage calculation:

_____ (2) divided by _____ (1.A) = _____ % (3)

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

5. EXEMPT INVENTORY CALCULATION:

_____ (4) multiplied by _____ % (3) = (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

Harris County Appraisal District

Appraisal District's Name

713-957-7800

Phone (area code and number)

PO Box 922007, Houston, TX 77292-2007

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

Brent Tomlinson - (Sample Harris County) (DBA Tomlinson Hardware)

Name of Property Owner or Lessee

2525 W. Ellington Drive, Houston, TX 55555-1234

Mailing Address, City, State, ZIP Code

(713) 111-2222

Primary Phone Number (area code and number)

harris@harris.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.

444 Hardington Lane, HoustonTX 55555-1234

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

If no street address, provide legal description.

0000000



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 type="checkbox"/> Incorrect appraised (market) value. | <input type="checkbox"/> Ag-use, open-space or other special appraisal was denied, modified or cancelled. |
| <input checked="" 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 type="checkbox"/> Property should not be taxed in <i>(name of taxing unit below)</i> | <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 checked="" 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.

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.

Harris County Appraisal District

Appraisal District Name

Date Received (appraisal district use only)

STEP 1: Owner's Name and Address:

Brent Tomlinson - (Sample Harris County) (DBA Tomlinson Hardware)

(713) 111-2222

Name

Telephone Number (include area code)

2525 W. Ellington Drive

Address

Houston, TX 55555-1234

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 (John Doe Preparer)

(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

Harris County Appraisal District

Appraisal District's Name

713-957-7800

Phone (area code and number)

PO Box 922007, Houston, TX 77292-2007

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 # 0000000



STEP 1: Ownership Information

Brent Tomlinson - (Sample Harris County) (DBA Tomlinson Hardware)

Name of Property Owner

2525 W. Ellington Drive

Mailing Address

Houston, TX 55555-1234

City, State, ZIP Code

(713) 111-2222

Phone (area code and number)

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

 Individual Partnership Corporation Other (specify): _____

STEP 2: Applicant Information

John Doe

Name of Person Preparing this Application

President

Title

111-22-3333

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

TX ABC123 2004
Vehicle Identification Number Year

Ford F-150 2000
Make Body Style Model Weight

444 Hardington Lane, Houston, TX 55555-1234
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

President
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.