

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

BUSINESS PERSONAL PROPERTY RENDITION
CONFIDENTIAL
JANUARY 1, 2017

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	Sample Harris County	Business Owner	Brent Tomlinson (DBA Tomlinson Hardware)	iFile Number: 12345678
Mailing Address	2525 W. Ellington Drive, Houston, TX 55555-1234			Agent's Name:
Property Address	444 Hardington Lane, Houston, TX 55555-1234		Phone: (713) 111-2222	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 01/01/2003	Ownership Type	Business Type	<input type="checkbox"/> The business owned no taxable assets in Harris County as of Jan 1
Sales Tax Permit Number Business Start Date at Location	<input type="checkbox"/> Individual	<input type="checkbox"/> Manufacturing	<input type="checkbox"/> This is a new business or location for the above tax year
32,000 We manufacture and sell widgets.	<input type="checkbox"/> Corporation	<input type="checkbox"/> Wholesale	
Square Feet Occupied Business Description	<input checked="" type="checkbox"/> Partnership	<input type="checkbox"/> Retail	
Business was <input type="checkbox"/> closed, <input type="checkbox"/> sold or <input checked="" type="checkbox"/> moved on 10/12/2014	<input type="checkbox"/> Other: _____	<input type="checkbox"/> Service	
New owner name, address, and phone (if sold) _____	New location (if moved) 123 Widget Way.		

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:	<input checked="" type="checkbox"/> Owner / Employee	Signature	Bill Trenton	Notarization: Complete if signer is not a secured party, or owner, employee, or officer of the company or affiliated company. SUBSCRIBED AND SWORN BEFORE ME THIS: _____ day of _____, 2017 SEAL _____ Notary Public Signature State	
	<input type="checkbox"/> Authorized Agent	Company Name:	Vice President		
	<input type="checkbox"/> Fiduciary	(713) 111-2222	4/10/2017		harris@harris.com
	<input type="checkbox"/> Secured Party	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 _____

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		2016 Totals		
Computer	N			1,199	2015	<input type="checkbox"/>	<input type="checkbox"/>
Misc PCs	N	15	7,500			<input type="checkbox"/>	<input type="checkbox"/>
			7,500	1,199	2015 Totals		
Computers	N			5,311	2011	<input type="checkbox"/>	<input type="checkbox"/>
Lap top computer	N			2,338	2011	<input type="checkbox"/>	<input type="checkbox"/>
				7,649	2011 Totals		
Computer	N			3,502	2005	<input type="checkbox"/>	<input type="checkbox"/>
				3,502	2005 Totals		
Total for Computers (PC & Peripherals)			\$9,000	\$12,350			
Furniture and Fixtures							
Furniture	N			510	2014	<input type="checkbox"/>	<input type="checkbox"/>
				510	2014 Totals		
F & F Misc.	N		4,500			<input type="checkbox"/>	<input type="checkbox"/>
			4,500		2012 Totals		
Chairs and plants	N			721	2011	<input type="checkbox"/>	<input type="checkbox"/>
Off Depot office furnishings	N			295	2011	<input type="checkbox"/>	<input type="checkbox"/>
Office Depot office furnishings	N		1,000			<input type="checkbox"/>	<input type="checkbox"/>
Office furniture	N			360	2011	<input type="checkbox"/>	<input type="checkbox"/>
Sam's Club office furnishings	N			75	2011	<input type="checkbox"/>	<input type="checkbox"/>
			1,000	1,451	2011 Totals		
Total for Furniture and Fixtures			\$5,500	\$1,961			

Machinery and Equipment							
Equipment	N			3,702	2014	<input type="checkbox"/>	<input type="checkbox"/>
				3,702	2014 Totals		
Storage tanks	N			2,298	2013	<input type="checkbox"/>	<input type="checkbox"/>
				2,298	2013 Totals		
Storage tank	N			1,299	2009	<input type="checkbox"/>	<input type="checkbox"/>
Storage tank	N			1,337	2009	<input type="checkbox"/>	<input type="checkbox"/>
Storage tank	N			2,080	2009	<input type="checkbox"/>	<input type="checkbox"/>
Storage tank	N			1,394	2009	<input type="checkbox"/>	<input type="checkbox"/>
				6,110	2009 Totals		
4 storage tanks	N		4,800			<input type="checkbox"/>	<input type="checkbox"/>
Fork lift	N			1,800	2008	<input type="checkbox"/>	<input type="checkbox"/>
Oil storage tank	N			1,099	2008	<input type="checkbox"/>	<input type="checkbox"/>
			4,800	2,899	2008 Totals		
3 storage tanks	N			3,400	2007	<input type="checkbox"/>	<input type="checkbox"/>
6 storage tanks	N			24,000	2007	<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	2007 Totals		
Oil storage tank	N			2,130	2004	<input type="checkbox"/>	<input type="checkbox"/>
Spray tank	N			1,822	2004	<input type="checkbox"/>	<input type="checkbox"/>
Tank trailer	N			975	2004	<input type="checkbox"/>	<input type="checkbox"/>
Trailer equipment	N			2,113	2004	<input type="checkbox"/>	<input type="checkbox"/>
				7,040	2004 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	2016	<input type="checkbox"/>	<input type="checkbox"/>
			25,000	2016 Totals		
Raw Materials						
Raw materials description			11,250	2016	<input type="checkbox"/>	<input type="checkbox"/>
			11,250	2016 Totals		
Supplies						
Various supplies			12,750	2016	<input type="checkbox"/>	<input type="checkbox"/>
			12,750	2016 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		2016	\$14,000	\$500
Total Number of Items: 1					
* Optional					

Additions & Deletions - Current Year

TAX YEAR 2017

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 - 2016						ASSESSOR USE ONLY				
Item Number	Computers (PC & Peripherals)	Year Acquired		Cost	FMV	CLASS	LIFE YEARS	% GOOD	DEPR FACTOR	RCLND
		New	Used							
5	DELL Inspiron	2016		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	2016		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	2016		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	2016		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	2016		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	2016		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	2016		14,794						
Additions for Vehicles				\$14,794						

Total Additions Reported for Tax Year 2017 → (cost) **\$81,164** **\$1,500** (fmv) *FMV contains a combination of manual entries and calculations.*

DELETIONS DURING THE CURRENT REPORTING YEAR - 2016						NOT APPLICABLE				
Item Number	Vehicles	Year Acquired		Cost	FMV	CLASS	LIFE YEARS	% GOOD	DEPR FACTOR	RCLND
		New	Used							
34	'94 Dodge	2006		21,776						
Deletions for Vehicles				\$21,776						

Total Deletions Reported for Tax Year 2017 → (cost) **\$21,776** **\$0**

Asset Costs for years 2016 to 2000

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
2016	81,164	2,500		25,000	14,000		11,250	870	12,750	14,794
2015	23,199	23,199								
2014	18,712		510			3,702				14,500
2013	2,298					2,298				
2012	12,750		12,750							
2011	12,634	7,649	4,985							
2009	6,110					6,110				
2008	30,149					30,149				
2007	33,390					33,390				
2005	3,502	3,502								
2004	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
2016	1,500	1,500			
2015	7,500	7,500			
2014	6,200				6,200
2012	4,500		4,500		
2011	1,000		1,000		
2008	4,800			4,800	
2007	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
2016	15,015	1,700			740	12,575
2015	10,208	10,208				
2014	10,696		342	2,814		7,540
2013	1,540			1,540		
2012	5,483		5,483			
2011	1,798	153	1,645			
2009	1,833			1,833		
2008	7,236			7,236		
2007	7,012			7,012		
2005	70	70				
2004	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	2016	N-1	3	68		2,500	1,700	1,500	Computers (PC & Peripherals)
4	Misc PCs	2015	N-2	15	3	44	22,000	9,680	7,500	Computers (PC & Peripherals)
7	Computer	2015	N-2	3	44		1,199	528		Computers (PC & Peripherals)
Total for 2015							23,199	10,208	7,500	(FMV)
8	Lap top computer	2011	N-6	3	2		2,338	47		Computers (PC & Peripherals)
9	Computers	2011	N-6	3	2		5,311	106		Computers (PC & Peripherals)
Total for 2011							7,649	153		
10	Computer	2005	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	2014	N-3	8	67		510	342		Furniture and Fixtures
3	F & F Misc.	2012	N-5	8	43		12,750	5,483	4,500	Furniture and Fixtures
12	Office furniture	2011	N-6	8	33		360	119		Furniture and Fixtures
13	Chairs and plants	2011	N-6	8	33		721	238		Furniture and Fixtures
14	Office Depot office furnishings	2011	N-6	8	33		3,534	1,166	1,000	Furniture and Fixtures
15	Off Depot office furnishings	2011	N-6	8	33		295	97		Furniture and Fixtures
16	Sam's Club office furnishings	2011	N-6	8	33		75	25		Furniture and Fixtures
Total for 2011							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	2016	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	2016	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	2014	N-3	10	76		3,702	2,814		Machinery and Equipment
18	Storage tanks	2013	N-4	10	67		2,298	1,540		Machinery and Equipment
19	Storage tank	2009	N-8	10	30		1,394	418		Machinery and Equipment
20	Storage tank	2009	N-8	10	30		1,299	390		Machinery and Equipment
21	Storage tank	2009	N-8	10	30		1,337	401		Machinery and Equipment
22	Storage tank	2009	N-8	10	30		2,080	624		Machinery and Equipment
Total for 2009							6,110	1,833		
23	4 storage tanks	2008	N-9	10	24		27,250	6,540	4,800	Machinery and Equipment
24	Fork lift	2008	N-9	10	24		1,800	432		Machinery and Equipment
25	Oil storage tank	2008	N-9	10	24		1,099	264		Machinery and Equipment
Total for 2008							30,149	7,236	4,800	(FMV)
26	Trailer	2007	N-10	10	21		5,990	1,258	500	Machinery and Equipment
27	3 storage tanks	2007	N-10	10	21		3,400	714		Machinery and Equipment
28	6 storage tanks	2007	N-10	10	21		24,000	5,040		Machinery and Equipment
Total for 2007							33,390	7,012	500	(FMV)
29	Tank trailer	2004	N-13	10	13		975	127		Machinery and Equipment
30	Trailer equipment	2004	N-13	10	13		2,113	275		Machinery and Equipment
31	Oil storage tank	2004	N-13	10	13		2,130	277		Machinery and Equipment
32	Spray tank	2004	N-13	10	13		1,822	237		Machinery and Equipment
Total for 2004							7,040	916		
Total Cost for Machinery and Equipment							\$82,689	\$21,351	\$5,300	(FMV)

Raw Materials										
2	Raw materials decription	2016	N-1				11,250			Raw Materials
Total Cost for Raw Materials							\$11,250			

Special Equipment mounted on Vehicles										
36	GPS finder	2016	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	2016	N-1			12,750			Supplies
Total Cost for Supplies						\$12,750			

Vehicles									
35	'90 Ford F150	2016	N-1	5	85	14,794	12,575		Vehicles
33	'99 Ford F250	2014	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 2017
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
Address: 123 CPA Avenue
City/St/Zip: Accountant City, OK 55555

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: 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 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	_____	Bill Trenton	<u>04/10/2017</u>
	Signature	Printed name	Date
	<u>Sample Harris County</u>	<u>Vice President</u>	_____
	Company Name	Title	Agent Number (if applicable)

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 22.01. 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. Pursuant to Tax Code Section 22.01, 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: Effective January 1, 2014, certain dealers of motor vehicle inventory may elect to file renditions under Tax Code Chapter 22, rather than file declarations and tax statements under Tax Code Chapter 23. Tax Code 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.

Effective January 1, 2014, a dealer of heavy equipment inventory may render its inventory by filing a rendition statement or property report as provided by Tax Code Chapter 22. If the dealer files a rendition, the dealer is not considered to be a dealer as defined by Tax Code 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 Sections 2.401, 2.505, 2.711(c), 2A.508(e), 4.210, or 5.118, Business and Commerce Code.

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 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.

Type/Category: Functionally similar personal property groups. Examples are: furniture, fixtures, machinery equipment, vehicles, and supplies. Narrower groupings such as personal computers, milling equipment, freezer cases, and forklifts should be used, if possible. A person is not required to render for taxation personal property appraised under Section 23.24, Tax Code.

Year Acquired: The year that you purchased the property.