

**CONFIDENTIAL 2018
BUSINESS PERSONAL PROPERTY
RENDITION OF TAXABLE PROPERTY
WITH A TOTAL VALUE GREATER THAN \$20,000**



Complete and return by April 15th to:
**TARRANT APPRAISAL DISTRICT
BPP RENDITION PROCESSING
2500 HANDLEY-EDERVILLE ROAD
FORT WORTH, TEXAS 76118**



12345678

TAD USE ONLY - RECEIPT STAMP HERE

TAD USE ONLY - BAR CODE HERE

NAME OF BUSINESS:	Sample Tarrant County
OWNER'S NAME:	Bob Jones Jones & Co
MAILING ADDRESS:	123 S. Burlington Fort Worth, TX 55555-1234
OWNER'S PHONE:	(817) 555-1234 Ext 567890
LOCATION ADDRESS:	4456 E. Elwood Fort Worth, TX 55555-1234

ACCOUNT NUMBER:	12345678
TAX DISTRICT CODE:	TA-59
BUSINESS CLASS:	242424
BUSINESS DESCRIPTION:	Widget manufacturing, specializing in custom widgets of any make or model
TAX AGENT CODE:	TX: 1234567
PIN:	12345678

1. READ THIS: The attachments to this rendition form contain important information regarding filing requirements, property appraisal terminology, and the guidelines that TAD uses to classify, depreciate, and value the assets that you render. Please read all of the attachments in their entirety before proceeding.

2. BUSINESS INFORMATION / STATUS - OPTIONAL

Business Type: Manufacturing Wholesale Retail Service New Business
Ownership Type: Individual Corporation Partnership Other: _____
Business Start Date: 05/15/1985 Square Feet Occupied: 12,800 Sales Tax Permit Number: _____

If you **entered and/or changed** any info above or if the business **sold, moved, or closed**, darken the appropriate bubble and provide the requested info.

I entered and/or changed business information above which may not currently be reflected on TAD records.

SOLD Sale Date: _____ Buyer's Name: _____ Buyer's Phone: _____
Buyer's Address: _____

MOVED Move Date: 09/16/2015 New Location: 4456 E. Elwood

CLOSED Close Date: _____

3. MARKET VALUE OF BUSINESS PERSONAL PROPERTY

A. Complete Steps 3.1 and 3.2 (if applicable) on page 2 then return to Step B below.
B. If you chose to provide a "Good Faith Estimate Of Market Value" at Step 3.1 - Box G1, complete Step C below. Otherwise, go to Step D.
NOTE: For Steps C and E, please fill applicable blocks with a dark and legible whole number (ex: \$52,345.06 = \$).

C. THIS STEP MUST BE COMPLETED IF YOU CHOOSE NOT TO PROVIDE A "HISTORICAL COST VALUE ESTIMATE" AT STEPS 3.3 & 3.E

C-1. My "Good Faith Estimate of Market Value" from Step 3.1 - Box G1 of this form is \$

C-2. If your value estimate for this step is based on depreciation schedules for federal income tax purposes, **darken this bubble**

D. If you **did not** provide a "Good Faith Estimate of Market Value" at Step 3.1, complete Step 3.3 on page 2 then return to Step E below. Otherwise, go to Step 4 "Signature and Affirmation".

E. THIS STEP MUST BE COMPLETED IF YOU CHOOSE NOT TO PROVIDE A "GOOD FAITH ESTIMATE OF MARKET VALUE" AT STEPS 3.1 & 3.C

E-1. My "Historical Cost Value Estimate" from Step 3.3 - Box G2 of this form is \$

E-2. If you also provided a value estimate at Step 3.C and **it did not represent the same assets** as this step, **darken this bubble**

4. SIGNATURE AND AFFIRMATION

A. Are you the property owner, an employee of the property owner, or an employee of an affiliated company acting on behalf of the property owner? Yes No
B. "Instead of completing this entire form, I choose to satisfy the filing requirement for January 1, 2018 by affirming that the information on the rendition submitted for January 1, 2017 for the same Tarrant Appraisal District account number as this continues to be complete and accurate in accordance with Texas Property Tax Code Section 22.01" Yes No
C. This form must be signed and dated. By doing so, you attest that the information contained on it is true and correct to the best of your knowledge and belief. If you answered "Yes" at Step A above, you need only provide your **Signature, Printed Name**, and the **Date** below - no notarization is required. If you answered "No" at Step A above, you must complete **all** of the following (including notarization) as the owner's agent: "I swear that the information provided on this form is true and correct to the best of my knowledge and belief".

sign here > Signature _____ Printed Name **John Doe** Date **01/11/2018**

Company **John Doe Company** Title _____ Phone Number **(918) 555-1212 Ext 1234** TAD Agent Number (if applicable) **TX: 1234567**

Subscribed and sworn before me this: _____ day of _____, 2018 . **notary seal >**
Notary Public, State of Texas

Identify by type/category and location all taxable business personal property in your possession on January 1 by darkening the "YES" or "NO" bubble (•). If you managed or controlled property as an agent on January 1, **attach a list of the names and addresses of each property owner.** A "Good Faith Estimate Of Market Value" is your best estimate of what the property would have sold for in U.S. dollars on January 1 of the current tax year if it had been on the market for a reasonable length of time and neither you or 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. The "Good Faith Estimate Of Market Value" section will assist the appraisal district in valuing your property and **must be completed if you choose not to provide a "Historical Cost Value Estimate" at Steps 3.3 and 3.E.** If you choose to provide a "Good Faith Estimate Of Market Value", complete Box 1A - F1 then total in Box G1 or simply place an overall estimate in Box G1. **Transfer Box G1 to Step 3.C on page 1 of this form.**

THIS SECTION MUST BE COMPLETED IF YOU CHOOSE <u>NOT</u> TO PROVIDE A "HISTORICAL COST VALUE ESTIMATE" AT STEPS 3.3 & 3.E	
GOOD FAITH ESTIMATE OF MARKET VALUE	
A1	500
B1	
C1	1,200
D1	
E1	500
F1	16,700
GRAND TOTAL G1	18,900

TYPE/CATEGORY OF BUSINESS PERSONAL PROPERTY	YES	NO	PROPERTY ADDRESS OR ADDRESS WHERE TAXABLE	DESCRIPTION & QUANTITY OF EACH TYPE OF INVENTORY, IF APPLICABLE
A. FURNITURE, MACHINERY, SIGNS & LEASEHOLD	<input checked="" type="radio"/>	<input type="radio"/>		Qty=500 Works in Progress
B. OFFICE EQUIPMENT & ELECTRONICS	<input type="radio"/>	<input checked="" type="radio"/>		Qty=1200 Raw Materials
C. COMPUTER & DATA EQUIPMENT	<input checked="" type="radio"/>	<input type="radio"/>		
D. PASSENGER VEHICLES* & TRAILERS	<input type="radio"/>	<input checked="" type="radio"/>		
E. OTHER ASSETS <small>Complete and attach 'Schedule E' included with this form.</small>	<input checked="" type="radio"/>	<input type="radio"/>	123 Anderson Ave	
F. INVENTORY (MERCHANDISE & SUPPLIES)	<input checked="" type="radio"/>	<input type="radio"/>		

* If qualified, attach a completed exemption application for one mixed-use business/personal motor vehicle, but do not include its value above.

TRANSFER THIS NUMBER TO STEP 3.C ON PAGE 1

GRAND TOTAL G1

3.2 PROPERTY UNDER BAILMENT, LEASE, CONSIGNMENT, OR OTHER ARRANGEMENT

If you have taxable business personal property that was in your possession or under your management on January 1 by bailment, lease, consignment or other arrangement, **attach a list identifying the property owner's name, address, and a description of the property.**

THIS STEP MUST BE COMPLETED IF YOU CHOOSE NOT TO PROVIDE A 'GOOD FAITH ESTIMATE OF MARKET VALUE' AT STEPS 3.1 & 3.C

3.3 HISTORICAL COST VALUE ESTIMATE WORKSHEET

The "Historical Cost Value Estimate" step will assist the appraisal district in valuing your property and **must be completed if your choose not to provide a "Good Faith Estimate of Market Value" at Steps 3.1 and 3.C.** In the categories provided below, enter the **HISTORICAL COST** by acquisition **YEAR** of assets that were on hand at your place of business on January 1. Multiply these costs by the corresponding % **GOOD** factor and place this figure in the **DEPRECIATED VALUE** box then **TOTAL** at the bottom of each category (Box A2-F2). Enter these in "G. Summary of Values" for a **GRAND TOTAL** (Box G2). **Transfer Box G2 to Step 3.E on page 1 of this form.**

A. FURNITURE, MACHINERY, SIGNS & LEASEHOLD				B. OFFICE EQUIPMENT & ELECTRONICS				C. COMPUTER & DATA EQUIPMENT				D. PASSENGER VEHICLES* & TRAILERS				
YEAR	HISTORICAL COST	% GOOD	DEPRECIATED VALUE	YEAR	HISTORICAL COST	% GOOD	DEPRECIATED VALUE	YEAR	HISTORICAL COST	% GOOD	DEPRECIATED VALUE	YEAR	HISTORICAL COST	% GOOD	DEPRECIATED VALUE	
2017	750	X .90 =	675	2017	800	X .83 =	664	2017	13,525	X .75 =	10,144	2017	22,400	X .83 =	18,592	
2016		X .81 =		2016		X .69 =		2016	3,500	X .56 =	1,960	2016		X .69 =		
2015		X .73 =		2015	350	X .58 =	203	2015	2,100	X .42 =	882	2015		X .58 =		
2014	200	X .66 =	132	2014	1,800	X .48 =	864	2014		X .32 =		2014		X .48 =		
2013		X .59 =		2013		X .40 =		2013		X .16 =		2013		X .40 =		
2012		X .53 =		2012		X .33 =		12 & Prior	11,000	X .08 =	880	2012		X .33 =		
2011		X .48 =		2011		X .22 =		TOTAL C2				2011		X .22 =		
2010		X .43 =		2010		X .15 =						2010		X .15 =		
2009		X .39 =		09 & Prior	3,000	X .10 =	300					09 & Prior	7,500	X .10 =	750	
2008		X .35 =		TOTAL B2				2,031					TOTAL D2			
2007		X .28 =														
2006		X .22 =														
2005		X .18 =														
2004		X .14 =														
03 & Prior	5,500	X .11 =	605													
TOTAL A2								1,412								

* If required, attach a completed exemption application for one mixed-use business/personal motor vehicle, but do not include its value above.

E. OTHER ASSETS <small>Complete and attach 'Schedule E' included with this form.</small>	DEPRECIATED VALUE
	5,558
TOTAL E2	

F. INVENTORY (MERCHANDISE AND SUPPLIES)	HISTORICAL COST	TOTAL F2
	2,375	

If you make any adjustments to 100% Historical Cost, report Inventory as a Good Faith Estimate in Sec. 3.1 above.

G. SUMMARY OF DEPRECIATED VALUES & HISTORICAL COST OF INVENTORY	
TYPE / CATEGORY	DEPRECIATED VALUES & HIST. COST OF INVENTORY
A. FURNITURE, MACHINERY, SIGNS & LEASEHOLD	A2 1,412
B. OFFICE EQUIPMENT & ELECTRONICS	B2 2,031
C. COMPUTER & DATA EQUIPMENT	C2 13,866
D. PASSENGER VEHICLES & TRAILERS	D2 19,342
E. OTHER ASSETS <small>Complete and attach 'Schedule E' included with this form.</small>	E2 5,558
F. INVENTORY (MERCHANDISE AND SUPPLIES)	F2 2,375

TRANSFER THIS NUMBER TO STEP 3.E ON PAGE 1

GRAND TOTAL G2

44,584

Tarrant Appraisal District - Supplemental Schedule

Sample Tarrant County (Bob Jones)

Account # 12345678

Tax Year 2018

3.1 - Property Owned/Controlled as an Agent (property, owner's name & address)

Widget Lathe - Brad Smith, 123 any street, Fort Worth TX
 Widget Die machine - WDM & Co, 444 N. Lakewood, Fort Worth TX
 Widget Wonder Mold Maker - 3492 S. Dallas Ave, Fort Worth TX
 Wonder World of Widget Casters - 432 Englewood, Houston TX 55555-1234

Schedule E - Other Assets

Asset Description	LIFE	Yr Acq	Age	PG%	Cost	FMV Calc	FMV Override	Depr. Calc. As (optional write-in)
Other asset #1	10	2017	1	90	500	450		
Other Asset #3	10	2017	1	90	5,000	4,500		
	10	in 2017	*		5,500	4,950		
Other Asset #2	10	in 2016	* 2	81	750	608		
Misc asset	10	in 2015	* 3	73	0		500	
Grand Totals - Other Assets					\$6,250	\$5,558	\$500	

* Contains total(s) for the LIFE/YearAcq

3.2 - Property under Bailment, Lease, Consignment, or Other Arrangement

Owner's Name	Owner's Address	Phone Number	Property Description	Cost/Selling Price if stated in Lease/Cons.	Annual Rent If Lease
Tim Anderson	333 Beltway Drive, Dallas TX 55555	(214) 555-1234	Lease some widget stuff	\$5,000	\$500

Additions & Deletions - Current Year

TAX YEAR 2018

Name: <u>Sample Tarrant County (Bob Jones)</u>	State <u>Texas</u>
Address: <u>4456 E. Elwood - Fort Worth, TX 55555-1234</u>	County <u>Tarrant</u>
Account #.....: <u>12345678</u>	

ADDITIONS DURING THE CURRENT REPORTING YEAR - 2017						ASSESSOR USE ONLY				
Item Number	Computer & Data Equipment	Year Acquired		Cost	FMV	CLASS	LIFE YEARS	% GOOD	DEPR FACTOR	RCLND
		New	Used							
6	Original DELL computers	2017		5,525						
9	Laptops for salespeople	2017		8,000						

Additions for Computer & Data Equipment \$13,525

Item Number	Furniture, Machinery, Signs, & Leasehold	Year Acquired		Cost	FMV	CLASS	LIFE YEARS	% GOOD	DEPR FACTOR	RCLND
		New	Used							
1	Desk	2017		750						

Additions for Furniture, Machinery, Signs, & Leasehold \$750

Item Number	Inventory	Year Acquired		Cost	FMV	CLASS	LIFE YEARS	% GOOD	DEPR FACTOR	RCLND
		New	Used							
18	Raw Materials	2017			3,000					
19	Works in Progress	2017			13,700					
26	Inventory #1	2017		2,000						
27	Inventory #2	2017		375						

Additions for Inventory \$2,375 \$16,700

Item Number	Office Equipment & Electronics	Year Acquired		Cost	FMV	CLASS	LIFE YEARS	% GOOD	DEPR FACTOR	RCLND
		New	Used							
14	Electronic gizzmo	2017		800						

Additions for Office Equipment & Electronics \$800

Item Number	Other Assets	Year Acquired		Cost	FMV	CLASS	LIFE YEARS	% GOOD	DEPR FACTOR	RCLND
		New	Used							
23	Other asset #1	2017		500						
25	Other Asset #3	2017		5,000						

Additions for Other Assets \$5,500

Item Number	Passenger Vehicles & Trailers	Year Acquired		Cost	FMV	CLASS	LIFE YEARS	% GOOD	DEPR FACTOR	RCLND
		New	Used							
22	New pickup	2017		22,400						

Additions for Passenger Vehicles & Trailers \$22,400

Item Number	Property under Bailment, Lease, Consignment, or Other Arrangement	Year Acquired		Cost	FMV	CLASS	LIFE YEARS	% GOOD	DEPR FACTOR	RCLND
		New	Used							
28	Lease some widget stuff	2017		5,000						

Lease Information	Contract # (if applicable):
Owner Name : <u>Tim Anderson</u>	Payment: <u>\$500</u>
Address : <u>333 Beltway Drive, Dallas TX 55555</u>	Selling Price: <u>\$5,000</u>
Phone : <u>(214) 555-1234</u>	

Additions for Property under Bailment, Lease, Consignment, or Other Arrang \$5,000

Total Additions Reported for Tax Year 2018 → (cost) \$50,350 \$16,700 (fmv) *FMV contains a combination of manual entries and calculations.*

DELETIONS DURING THE CURRENT REPORTING YEAR - 2017						NOT APPLICABLE				
Item Number	Computer & Data Equipment	Year Acquired		Cost	FMV	CLASS	LIFE YEARS	% GOOD	DEPR FACTOR	RCLND
		New	Used							
20	Servers	2016		4,450						

Deletions for Computer & Data Equipment \$4,450

Total Deletions Reported for Tax Year 2018 → (cost) \$4,450 \$0

Asset Costs for years 2017 to 2001

Year	Totals	Computer & Data Equipment	Furniture, Machinery, Signs, & Leasehold	Inventory	Office Equipment & Electronics	Other Assets	Passenger Vehicles & Trailers	Property under Bailment, Lease, Consignment, or Other
2017	50,350	13,525	750	2,375	800	5,500	22,400	5,000
2016	4,250	3,500				750		
2015	2,450	2,100			350			
2014	2,000		200		1,800			
2008	7,500						7,500	
2001	2,500		2,500					
Totals	69,050	19,125	3,450	2,375	2,950	6,250	29,900	5,000

Asset Costs earlier than 2001

Year	Totals	Computer & Data Equipment	Furniture, Machinery, Signs, & Leasehold	Office Equipment & Electronics
1998	17,000	11,000	3,000	3,000
Totals	17,000	11,000	3,000	3,000

Fair Market Values (manual entries)

Year	Totals	Computer & Data Equipment	Furniture, Machinery, Signs, & Leasehold	Inventory	Other Assets
2017	16,700			16,700	
2015	1,000		500		500
2014	1,200	1,200			
Totals	18,900	1,200	500	16,700	500

Fair Market Values of All Assets (calculated)

Year	Totals	Computer & Data Equipment	Furniture, Machinery, Signs, & Leasehold	Office Equipment & Electronics	Other Assets	Passenger Vehicles & Trailers
2017	35,025	10,144	675	664	4,950	18,592
2016	2,568	1,960			608	
2015	1,085	882		203		
2014	996		132	864		
2008	750					750
2001	275		275			
1998	1,510	880	330	300		
Totals	42,209	13,866	1,412	2,031	5,558	19,342

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
Computer & Data Equipment										
6	Original DELL computers	2017	N-1	4	75		5,525	4,144		Computer & Data Equipment
9	Laptops for salespeople	2017	N-1	4	75		8,000	6,000		Computer & Data Equipment
Total for 2017							13,525	10,144		
8	Gateway computers	2016	N-2	4	56		3,500	1,960		Computer & Data Equipment
7	Dell laptop	2015	N-3	4	42		2,100	882		Computer & Data Equipment
10	Estimate of unknown computer	2014	N-4	3	4	32			1,200	Computer & Data Equipment
21	Original computers and printers	1998	N-20	4	8		11,000	880		Computer & Data Equipment
Total Cost for Computer & Data Equipment							\$30,125	\$13,866	\$1,200	(FMV)
Furniture, Machinery, Signs, & Leasehold										
1	Desk	2017	N-1	10	90		750	675		Furniture, Machinery, Signs, & Leas
4	Estimated value of widget bender	2015	N-3	10	73				500	Furniture, Machinery, Signs, & Leas
2	2 cabinets	2014	N-4	10	66		200	132		Furniture, Machinery, Signs, & Leas
3	Outdoor sign	2001	N-17	10	11		2,500	275		Furniture, Machinery, Signs, & Leas
5	Original chairs	1998	N-20	10	11		3,000	330		Furniture, Machinery, Signs, & Leas
Total Cost for Furniture, Machinery, Signs, & Leasehold							\$6,450	\$1,412	\$500	(FMV)
Inventory										
18	Raw Materials	2017	N-1	1200					3,000	Inventory
19	Works in Progress	2017	N-1	500					13,700	Inventory
26	Inventory #1	2017	N-1				2,000			Inventory
27	Inventory #2	2017	N-1				375			Inventory
Total for 2017							2,375		16,700	(FMV)
Total Cost for Inventory							\$2,375		\$16,700	(FMV)
Office Equipment & Electronics										
14	Electronic gizzmo	2017	N-1	6	83		800	664		Office Equipment & Electronics
13	HP Laser printer	2015	N-3	6	58		350	203		Office Equipment & Electronics
15	New multi-purpose color laser	2014	N-4	6	48		1,800	864		Office Equipment & Electronics
11	Fax machine	1998	N-20	6	10		500	50		Office Equipment & Electronics
12	Laser printers	1998	N-20	6	10		2,500	250		Office Equipment & Electronics
Total for 1998							3,000	300		
Total Cost for Office Equipment & Electronics							\$5,950	\$2,031		
Other Assets										
23	Other asset #1	2017	N-1	10	90		500	450		Other Assets
25	Other Asset #3	2017	N-1	10	90		5,000	4,500		Other Assets
Total for 2017							5,500	4,950		
24	Other Asset #2	2016	N-2	10	81		750	608		Other Assets
17	Misc asset	2015	N-3	2	10	73			500	Other Assets
Total Cost for Other Assets							\$6,250	\$5,558	\$500	(FMV)
Passenger Vehicles & Trailers										
22	New pickup	2017	N-1	6	83		22,400	18,592		Passenger Vehicles & Trailers
16	Pickup	2008	U-16	6	10		7,500	750		Passenger Vehicles & Trailers
Total Cost for Passenger Vehicles & Trailers							\$29,900	\$19,342		
Property under Bailment, Lease, Consignment, or Other Arrangement										
28	Lease some widget stuff	2017	N-1				5,000			Property under Bailment, Lease, C
	Lease/Consignment Info:	Tim Anderson, 333 Beltway Drive, Dallas TX 55555, (214) 555-1234 Payment/Rent : \$500								
Total Cost for Property under Bailment, Lease, Consignment, or Other Arrangement							\$5,000			
Grand Totals for All 27 Assets							\$86,050	\$42,209	\$18,900	(FMV)

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

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

Texas: <u>Tarrant County</u>
BPP Processing 2500 Handley-Ederville Road Fort Worth, TX 76118-6909 817-284-9101
Account Number (if known): 12345678

COUNTY USE ONLY - (STAMP ETC)

Appraisal District Name:
Tarrant 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: Bob Jones (dba Jones & Co)	Business Name: Sample Tarrant County
Owner's Address: 123 S. Burlington	Business Location: 4456 E. Elwood
Owner's City, State, ZIP Code: Fort Worth, TX 55555-1234	Business Mailing Address: 4456 E. Elwood
Owner's Phone (area code and number) and Fax Number: (817) 555-1234 Ext 567890 - Fax: (817) 555-4321	Business City, State, ZIP Code Fort Worth, TX 55555-1234
Agent's name: John Doe Company (John Doe)	Business Phone (area code and number) and Fax Number: (817) 111-2222 - Fax: (817) 333-4444
Agent's Address: 123 CPA Avenue	Square Footage: 12,800
Agent's City, State, or ZIP Code Accountant City, OK 55555	Description of Business: Widget manufacturing, specializing in custom widgets of any make or model
Agent's Phone (area code and number) and Fax Number: (918) 555-1212 Ext 1234 - Fax: (918) 111-5555	

3. EXTENSION REQUEST


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

4. SIGNATURE

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

SIGN HERE	_____	<u>John Doe</u>	<u>01/11/2018</u>
	Signature	Printed name	Date
	<u>John Doe Company</u>	<u>Vice President</u>	<u>1234567</u>
	Company Name	Title	Agent Number (if applicable)

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

Appraisal District's Name Tarrant County Appraisal District	Phone (area code and number) 817-284-9101	Tax District Code TA-59
Address BPP Processing 2500 Handley-Ederville Road Fort Worth, TX 76118-6909	Appraisal District Account Number:	12345678
		

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): _____

Bob Jones - (Sample Tarrant County) (DBA Jones & Co)

Name of Property Owner:

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

4456 E. Elwood, Fort Worth, TX 55555-1234

Physical Address, City, State, ZIP Code

(817) 555-1234 Ext 567890

Primary Phone Number (area code and number)

Email Address**

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

123 S. Burlington Fort Worth, 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)
Mailing Address, City, State, ZIP Code	Email Address**

SECTION 3: Property Information

Provide the following information regarding the location of inventory.

Address, City, State, ZIP Code	12345678
Legal Description (if known)	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?	\$

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.

Bob Jones _____, swear or affirm the following:

Printed Name of Property Owner or Authorized Representative

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

sign here >

Signature of Property Owner or Authorized Representative

Date

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

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

Freeport Exemption Worksheet

Important Information:

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

1. Inventory Turn Calculation:

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

Tarrant County Appraisal District

Appraisal District's Name

817-284-9101

Phone (area code and number)

BPP Processing, 2500 Handley-Ederville Road, Fort Worth, TX 76118-6909

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

Bob Jones - (Sample Tarrant County) (DBA Jones & Co)

Name of Property Owner or Lessee

123 S. Burlington, Fort Worth, TX 55555-1234

Mailing Address, City, State, ZIP Code

(817) 555-1234 Ext 567890

Primary Phone Number (area code and number)

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.

4456 E. Elwood, Fort Worth TX 55555-1234

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

If no street address, provide legal description.

12345678



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 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 checked="" type="checkbox"/> Failure to send required notice. <i>(type)</i> | <input type="checkbox"/> Property description is incorrect. |
| <input type="checkbox"/> Exemption was denied, modified or cancelled. | <input type="checkbox"/> Other: _____ |

SECTION 4: Additional Facts

Provide facts that may help resolve this protest.

Never received the required notices.

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.

Tarrant County Appraisal District

Appraisal District Name

Date Received (appraisal district use only)

STEP 1: Owner's Name and Address:

Bob Jones - (Sample Tarrant County) (DBA Jones & Co)

(817) 555-1234 Ext 567890

Name

Telephone Number (include area code)

123 S. Burlington

Address

Fort Worth, 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)

(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 12/31/2016

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

Tarrant County Appraisal District

Appraisal District's Name

817-284-9101

Phone (area code and number)

BPP Processing, 2500 Handley-Ederville Road, Fort Worth, TX 76118-6909

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 # 12345678



STEP 1: Ownership Information

Bob Jones - (Sample Tarrant County) (DBA Jones & Co)

Name of Property Owner

123 S. Burlington

Mailing Address

Fort Worth, TX 55555-1234

City, State, ZIP Code

(817) 555-1234 Ext 567890

Phone (area code and number)

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

 Individual Partnership Corporation Other (specify): _____

STEP 2: Applicant Information

Name of Person Preparing this Application

Title

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

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

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

STEP 3: Property Information

Vehicle Identification Number

Year

Make

Body Style

Model

Weight

Physical Location of Vehicle on Jan. 1

Do you use this vehicle for the production of income in your occupation or profession?

..... Yes No

Do you use this vehicle for personal activities that do not produce income for you?

..... Yes No

STEP 4: Certification and Signature

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

**print
here >**

Print Name

Title

**sign
here >**

Signature

Date

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

GENERAL INSTRUCTIONS: This form is for use in rendering, pursuant to Tax Code Section 22.01, tangible personal property used for the production of income that you own or manage and control as a fiduciary on January 1 of this year.

FILING AND DEADLINES: Rendition statements and property reports must be delivered to the chief appraiser after January 1 and not later than April 15, except as provided by Tax Code Section 22.02. (See below for different deadlines in certain appraisal districts.) On written request by the property owner, the chief appraiser shall extend a deadline for filing a rendition statement or property report to May 15. The chief appraiser may further extend the deadline an additional 15 days upon good cause shown in writing by the property owner.

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

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

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

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

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

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

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

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

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

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

Tax Code Section 22.26 states:

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

Tax Code Section 22.01(c-1) states:

In this section:

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

Tax Code Section 22.01(c-2) states:

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

Tax Code Section 22.01(d-1) states:

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

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

Address Where Taxable: In some instances, the personal property that is only temporarily at its current address may be taxable at another location (taxable situs). If you know that this is the case, please list the address where taxable.

Consigned Goods: Personal Property owned by another person that you are selling by arrangement with that person. If you have consigned goods, report the name and address of the owner in the appropriate blank.

Estimate of Quantity: For each type or category listed, the number of items, or other relevant measure of quantity (e.g., gallons, bushels, tons, pounds, board feet)

Fiduciary: A person or institute who manages property for another and who must exercise a standard or care in such management activity imposed by law or contract.

Good Faith Estimate of Market Value: Your best estimate of what the property would have sold for in U.S. dollars on Jan. 1 of the current tax year if it had been on the market for a reasonable length of time and neither you nor the purchaser was forced to buy or sell. For inventory, it is the price for which the property would have sold as a unit to a purchaser who would continue the business.

Historical (Original) Cost When New: What you paid for the property when it was new, or if you bought the property used, what the original buyer paid when it was new. If you bought the property used, and do not know what the original buyer paid, state what you paid with a note that you purchased it used.

Inventory: Personal property that is held for sale to the public by a commercial enterprise.

Personal Property: Every kind of property that is not real property; general property that is movable without damage to itself or the associated real property.

Property Address: The physical address of the personal property on Jan. 1 of the current tax year. Normally, the property is taxable by the taxing unit where the property is located.

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

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

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

Year Acquired: The year that you purchased the property.