

## Rendition of Property Qualified for Allocation of Value

**CONFIDENTIAL**

Appraisal District's Name

Phone (area code and number)

Address, City, State, ZIP Code

Are there one or more taxing units located in the county that exempt freeport property under Tax Code Section 11.251? . . . . .  Yes  No

**GENERAL INFORMATION:** Pursuant to Tax Code Section 22.01, this form is to render tangible personal property qualified for allocation of value owned or managed and controlled as a fiduciary on Jan. 1 of this year. This report is confidential and not open to public inspection; disclosure is permitted pursuant to the terms of Tax Code Section 22.27.

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

**DEADLINES:** Rendition statements and property report deadlines depend on property type or location. The statements and reports must be delivered to the chief appraiser after Jan. 1 and no later than the deadline indicated below. Allowed extensions also vary by property type or location as referenced below.

Rendition Statements and Reports	Deadlines	Allowed Extension(s)
Property located in an appraisal district in which one or more taxing units exempts freeport property under Tax Code Section 11.251	April 1	<ul style="list-style-type: none"> <li>May 1 upon written request</li> <li>additional 15 days for good cause shown</li> </ul>
Property generally	April 15	<ul style="list-style-type: none"> <li>May 15 upon written request</li> <li>additional 15 days for good cause shown</li> </ul>
Regulated property*	April 30	<ul style="list-style-type: none"> <li>additional 15 days for good cause shown</li> </ul>

\*Property regulated by the Public Utility Commission of Texas, the Railroad Commission of Texas, the Federal Surface Transportation Board or the Federal Energy Regulatory Commission.

**TERMINATED EXEMPTION:** If the chief appraiser denies an application for an exemption or an applicable exemption terminates, Tax Code Section 22.02 requires the property owner to render the property within 30 days of the denial or termination.

**INSPECTION OF PROPERTY:** Tax Code Section 22.07 authorizes the chief appraiser or a representative to enter the premises of a business, trade or profession to inspect the property to determine the existence and market value of tangible personal property used for the production of income and if it has taxable situs.

**REQUEST FOR STATEMENT REGARDING VALUE:** Tax Code Section 22.07 allows the chief appraiser to request (either in writing or by electronic means) that the property owner provide a statement containing supporting information indicating how the 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 21 days after the date the chief appraiser's request is received. Failure to comply in a timely manner is considered to be a failure to timely render and penalties will be applied.

**PENALTIES:** Failure to timely file a required rendition statement or property report will incur a penalty of 10 percent of the total amount of taxes imposed on the property for that year. An additional penalty will be incurred of 50 percent of the total amount of taxes imposed on the property for the tax year of the statement or report, if a court determines that:

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

State the tax year for which this property is being rendered.

Tax Year

**SECTION 1: Property Owner Information**

Property Owner Name

Mailing Address, City, State, ZIP Code

Phone Number (area code and number)

Email Address\*

Property Owner is (check one):

- Individual   
  Corporation   
  Partnership   
  Trust   
  Association   
  Nonprofit Corporation  
 Other (specify): \_\_\_\_\_

**SECTION 2: Party Filing Report:**

Indicate the capacity or status of the party filing this report.

- Property Owner                       Secured Party  
 Employee of Property Owner        Fiduciary  
 Authorized Agent                       Other \_\_\_\_\_  
 Employee of Property Owner On Behalf Of Affiliated  
       Entity of the Property Owner

Name of party (i.e. business name) filing this report

Phone (area code and number)

Mailing Address, City, State, ZIP Code

**NOTE:** Pursuant to Tax Code Section 22.26(b), when a corporation is required to file this 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 report.

Name of individual authorized to sign this report

Title or Position

Phone Number (area code and number)

Email Address\*

Complete if applicable.

- By checking this box, I affirm that the information contained in the most recent rendition statement filed in \_\_\_\_\_ continues to be complete and accurate for the current tax year. (Prior tax year)

Complete if applicable.

A secured party filing this report must:

- have the property owner's consent;
- have a security interest on Jan. 1 in the property which has an historical cost when new of over \$50,000; and
- meet the filing requirements of Tax Code Section 22.01.

Are all of these requirements met? .....  Yes  No

**SECTION 3: Complete Appropriate Schedule to Provide Property Information**

Appraisal district property account number or identification number (if known): \_\_\_\_\_

Select the type of tangible personal property owned or managed and controlled as a fiduciary on Jan. 1 that qualifies for allocation of value pursuant to Tax Code Section 22.01. Complete and attach the schedule indicated for that property type.

- commercial aircraft or fleet of commercial aircraft (not business aircraft) ..... Schedule A-1
- vessel or fleet of vessels or other watercraft ..... Schedule A-2
- motor vehicle or fleet of motor vehicles ..... Schedule A-3
- business aircraft or fleet of business aircraft (not commercial aircraft) ..... Schedule A-4
- equipment in interstate commerce not listed above ..... Schedule A-5

Under Tax Code Section 22.01(f), if the property rendered has an aggregate value of less than \$20,000, the rendition may contain only the name and address of the property owner, a general description of the property by type or category and the physical location or taxable situs of the property.

**SECTION 4: Affirmation and Signature**

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

I, \_\_\_\_\_, swear or affirm the following:  
Printed Name of Authorized Individual

1. that the information provided in this report is true and accurate to the best of my knowledge and belief;
2. that I am authorized as required by law to file and sign this report;
3. that I have read and understand the *Notice Regarding Penalties for Making or Filing a Report Containing a False Statement*.

**NOTE:** If the person filing and signing this report is not the property owner, an employee of the property owner, an employee of a property owner signing on behalf of an affiliated entity of the property owner or a secured party as defined by Tax Code Section 22.01, the signature below must be notarized.

**sign here** ➡

\_\_\_\_\_  
Signature of Authorized Individual

\_\_\_\_\_  
Date

Subscribed and sworn before me this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_.

\_\_\_\_\_  
Notary Public, State of Texas

\* 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.

Schedule A-1: Description of Commercial Aircraft

Use this schedule for commercial aircraft. This does NOT include business aircraft (See Schedule A-4). A commercial aircraft means an instrumentality of air commerce that is:

- primarily engaged in the transportation of cargo, passengers or equipment for others for consideration;
• economically employed when it is moving from point to point as a means of transportation; and
• operated by a certificated air carrier.

A certificated air carrier is one engaged in interstate or intrastate commerce under authority of the U.S. Department of Transportation. A revenue departure is a departure made for the purpose of transporting cargo, passengers or equipment for others for consideration and for which the aircraft is economically employed as it moves from point to point.

Complete the tables (attach additional sheets as necessary) or a spreadsheet setting forth the required information. All such information must be separately identified in a manner that conforms to the column headers used in the tables or that is acceptable to the property owner and appraisal district.

Table with 8 columns: Type, Make and Model of Item; I.D. Number; Other Situs State(s); Total Number of Revenue Departures from Texas Airports in the Preceding Year; Texas Situs\*; Good Faith Estimate of Market Value\*\* (or); Original Cost\*\*\* (and); Year Placed in Service.

Continue on additional sheets if needed

\* Pursuant to Tax Code Section 21.05(d), the tax situs of commercial aircraft that land in Texas is to be designated as either the carrier's principal office in Texas or that Texas airport from which the carrier has the highest number of Texas departures.

\*\* If a good faith estimate of market value is provided, the original cost and year placed in service are not required. Good faith estimate of market value is not admissible in a subsequent protest, hearing, appeal, suit or other proceeding under the Tax Code except for proceedings to determine whether a person has complied with rendition requirements; proceedings for determination of fraud or intent to evade tax; or protests under Tax Code Section 41.41.

\*\*\* If the original cost and year placed in service are provided, the good faith estimate of market value is not required.

### Schedule A-2: Description of Vessels or Other Watercraft

Use this schedule for vessels or other watercrafts used as an instrumentality of commerce and for special-purpose vessels or other watercrafts not used as an instrumentality. A **vessel or other watercraft used as an instrumentality of commerce** is primarily employed in the transportation of cargo, passengers or equipment, and economically employed when it is moving from point to point as a means of transportation. A **special-purpose vessel or other watercraft not used as an instrumentality of commerce** is a vessel or other watercraft that is:

- designed to be transient and customarily is moved from location to location on a more or less regular basis;
- economically employed when operated in a localized area or in a fixed place; and
- not primarily employed to transport cargo, passengers, and equipment but rather to perform some specialized function or operation not requiring constant movement from point to point.

Complete the tables (attach additional sheets as necessary) or a spreadsheet setting forth the required information. All such information must be separately identified in a manner that conforms to the column headers used in the tables or that is acceptable to the property owner and appraisal district.

Make and Model of Vessel	I.D. Number	Other Situs State(s)	Port Days in Other Situs States	Port Days in Texas	Texas Base for this Vessel	Good Faith Estimate of Market Value* (or)	Original Cost** (and)	Year Placed in Service

Continue on additional sheets if needed

\* If a good faith estimate of market value is provided, the original cost and year placed in service are not required. Good faith estimate of market value is not admissible in a subsequent protest, hearing, appeal, suit or other proceeding under the Tax Code except for proceedings to determine whether a person has complied with rendition requirements; proceedings for determination of fraud or intent to evade tax; or a protest under Tax Code Section 41.41.

\*\* If the original cost and year placed in service are provided, the good faith estimate of market value is not required.

### Schedule A-3: Description of Motor Vehicles

Use this schedule for motor vehicles used for a business purpose in Texas and another state or nation.

Complete the tables (attach additional sheets as necessary) or a spreadsheet setting forth the required information. All such information must be separately identified in a manner that conforms to the column headers used in the tables or that is acceptable to the property owner and appraisal district.

Make and Model of Vehicle	I.D. Number	Other Situs State(s)	Miles Traveled in Other Situs States	Miles Traveled in Texas	Texas Base for this Vehicle	Good Faith Estimate of Market Value* (or)	Original Cost** (and)	Year Placed in Service

Continue on additional sheets if needed

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\*\* If the original cost and year placed in service are provided, the good faith estimate of market value is not required.

### Schedule A-4: Description of Business Aircraft

Business aircraft is used for a business purpose of the owner, is taxable by a taxing unit and used continually outside Texas, whether regularly or irregularly. It does not include commercial aircraft.

Complete the tables (attach additional sheets as necessary) or a spreadsheet setting forth the required information. All such information must be separately identified in a manner that conforms to the column headers used in the tables or that is acceptable to the property owner and appraisal district.

Type, Make and Model of Item	I.D. Number	Other Situs State(s)	Total Number of Departures from Texas Locations in the Preceeding Year	Total Number of Departures from All Locations in the Preceeding Year	Texas Situs	Good Faith Estimate of Market Value* (or)	Original Cost** (and)	Year Placed in Service

Continue on additional sheets if needed

\* If a good faith estimate of market value is provided, the original cost and year placed in service are not required. Good faith estimate of market value is not admissible in a subsequent protest, hearing, appeal, suit or other proceeding under the Tax Code except for proceedings to determine whether a person has complied with rendition requirements; proceedings for determination of fraud or intent to evade tax; or a protest under Tax Code Section 41.41.

\*\* If the original cost and year placed in service are provided, the good faith estimate of market value is not required.

### Schedule A-5: Description of Equipment in Interstate Commerce

Use this schedule for tangible personal property used for a business purpose in Texas and another state or nation. It may include but is not limited to rolling stock not owned or leased by a railroad, shipping containers, mobile construction or drilling equipment and mobile equipment of any other sort. The term does not include goods, wares, ores or merchandise held for sale or resale, stored, warehoused or in the process of assembly, manufacture or refinement on Jan. 1 [Comptroller Rule 9.4033(a)(1)]. Do not use this schedule for commercial aircraft, vessels and other watercraft, motor vehicles or business aircraft.

Complete the tables (attach additional sheets as necessary) or a spreadsheet setting forth the required information. All such information must be separately identified in a manner that conforms to the column headers used in the tables or that is acceptable to the property owner and appraisal district.

Type, Make and Model of Item	I.D. Number	Other Situs State(s)	Total Time in Other Situs States	Total Time in Texas	Texas Base for this Equipment	Good Faith Estimate of Market Value* (or)	Original Cost** (and)	Year Placed in Service

Continue on additional sheets if needed

\* If a good faith estimate of market value is provided, the original cost and year placed in service are not required. Good faith estimate of market value is not admissible in a subsequent protest, hearing, appeal, suit or other proceeding under the Tax Code except for proceedings to determine whether a person has complied with rendition requirements; proceedings for determination of fraud or intent to evade tax; or a protest under Tax Code Section 41.41.

\*\* If the original cost and year placed in service are provided, the good faith estimate of market value is not required.