

Victoria Central Appraisal District
2805 N. Navarro, Ste #300
Victoria, Tx 77901

Phone: 361-576-3621

Fax: 361-578-1662

(optional) If business has been discontinued or sold,

indicate date closed or sold ___/___/___

Signature: _____

If sold, new owner _____

CONFIDENTIAL
BUSINESS PERSONAL PROPERTY RENDITION OF TAXABLE PROPERTY
FOR JANUARY 1,

This rendition covers property you own or manage and control as a fiduciary on January 1 of this year. You must file this rendition with the county appraisal district after January 1 and not later than April 15 of this year. On written request, the chief appraiser must extend the deadline to May 15. You may receive an additional 15-day extension if you request it in writing and show good cause for the extension. If the chief appraiser denies an exemption or an exemption applicable to a property on January 1 terminates during the tax year, you must file a rendition form within 30 days after the termination date.

Property owner/manager's name	Property ID:
	Geo ID:
	Telephone#:
	Fax#:
Legal Description:	(CAD purposes -- optional)

If you provide information substantially equivalent to a rendition to a company contracted with the appraisal district to appraise property, you are not required to file this rendition form. If your property is regulated by the Texas Public Utility Commission, Railroad Commission, the federal Surface Transportation Board, or Federal Energy Regulatory Commission, you are not required to file this rendition. The chief appraiser may request a copy of the annual regulatory report.

If you have previously filed a rendition form and it remains an accurate rendition of your property for this year, you may check the box below and sign this form.

When required by the Tax Code or by the chief appraiser, the person rendering property shall use the model form adopted by the Comptroller of Public Accounts, or use a form containing information that is in substantial compliance with the model form if approved by the comptroller.

The chief appraiser may request, either in writing or by electronic means, that you provide a statement containing supporting information indicating how the value rendered was determined. The statement must:

1. summarize information sufficient to identify the property including the physical and economic characteristics relevant to the opinion of value, if appropriate, and 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.

If your business has 50 or less employees, you may base the value estimate on the depreciation schedules used for federal income tax purposes.

You must deliver the statement within 21 days of the request.

Authorized agent's name	
Present mailing address	
City, town or post office, state ZIP code	Phone (area code and number)
<input type="checkbox"/> By checking this box, I affirm that the information contained in my most recent rendition statement filed for a prior tax year (this rendition was filed for the _____ tax year), continues to be complete and accurate for the current tax year.	
Check the total market value of your property. <input type="checkbox"/> Under \$20,000 <input type="checkbox"/> Over \$20,000 If you checked "Under \$20,000", please complete only Schedule A. Otherwise, complete Schedule B and/or C, whichever is applicable.	
When required by the chief appraiser, you must render any taxable property that you own or manage and control as a fiduciary on January 1. [Section 22.01(b), Tax Code] For this type of property, complete Schedule A, B, and/or C, whichever is applicable. Schedule E for vehicles.	
When required by the chief appraiser, you must file a report listing the name and address of each owner of property that is in your possession or under your management on January 1 by bailment, lease, consignment, or other arrangement. [Section 22.04(a), Tax Code] For this type of property, complete Schedule D.	
Are you the property owner, an employee of the property owner, or an employee of a property owner on behalf of an affiliated entity of the property owner? <input type="checkbox"/> Yes <input type="checkbox"/> No	
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. If you checked "Yes" above, sign and date on the first signature line below. No notarization is required.	
signature _____	Date _____
If you checked "No" above, you must complete the following: I swear that the information provided on this form is true and correct to the best of my knowledge and belief.	
signature _____	Date _____
Subscribed and sworn before me this _____ day of _____, 20____	
_____ Notary Public, State of Texas	

Section 22.26 of the Property Tax Code 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.

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.

If you fail to timely file a rendition or property report required by Texas law, the chief appraiser must impose a penalty in an amount equal to 10 percent of the total taxes due on the property for the current year. If the court determines that you filed a false rendition or report with the intent to commit fraud or to evade the tax or you alter, destroy, or conceal any record, document, or thing or present to the chief appraiser any altered or fraudulent record, document, or thing, or otherwise engage in fraudulent conduct for the purpose of affecting the outcome of an inspection, investigation determination, or other proceeding before the appraisal district, the chief appraiser must impose an additional penalty equal to 50 percent of the total taxes due on the property for the current year.

Definitions

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

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

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.

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).

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

Address Where Taxable: In some instances, 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.

Good Faith Estimate of Market Value: 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 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 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.

Year Acquired: The year that you purchased the property.

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.

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

Use Schedule A:

If you checked the total market value box "Under \$20,000" on page 1

Name: _____

SCHEDULE A: PERSONAL PROPERTY VALUED LESS THAN \$20,000

(Includes Inventory, Furniture, Fixtures, Office Equipment, Computers, Machinery & Equipment, Vehicles, Trailers, etc)

List all taxable personal property by type/category of property (See "Definitions"). If needed you may attach additional sheets. Or, you may attach a computer-generated copy listing the information below. If you manage or control property as a fiduciary on January 1, also list the names and addresses of each property owner.

General property description by type/ category (Inventory, parts, tools, supplies, furniture, office equipment, vehicles, etc)			Property address or address where taxable	Owners Good faith estimate of market value (optional) *	Property owner name/address if you manage or control the property as fiduciary.
Inventory/Parts/Supplies	Year Acquired	Cost			
Computers					
Furniture & Fixtures					
Machinery & Equipment & Tools					
Vehicles (Make Model License # etc)					
Leased Equipment					

*Optional for owners with total assets worth less than \$20,000. "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 Section 41.41, Tax Code.

NOTE: If you are a dealer/retailer of inventory that is subject to Sections 23.121, 23.124, 23.1241, or 23.127, Tax Code (alternate methods of appraising vehicles, vessels, outboard motors, and trailers, manufactured housing, and heavy equipment), list this type of property on the appropriate Dealer's Inventory Declaration rather than this schedule.

Use Schedule B:

If you checked the total market value box "Over \$20,000" on page 1

Name: _____

SCHEDULE B: PERSONAL PROPERTY, OTHER THAN INVENTORY, VALUED AT \$20,000 or MORE

Furniture, Fixtures, Machinery, Equipment, Electronic Items, and other Fixed Assets (Excluding vehicles)

List all taxable personal property by type/category of property (See "Definitions"). If needed you may attach additional sheets. Or, you may attach a computer-generated copy listing the information below. If you manage or control property as a fiduciary on January 1, also list the names and addresses of each property owner. If you carry consigned goods, also list below the names and addresses of each consignor.

Table A: Fixed assets estimate of value (do not include assets listed on Table B)

Property description by type/category	a. Computers	b. Office Equipment	c. Machinery Equipment	d. Furniture & Fixtures	e. Miscellaneous (Other)	Property Owner Name/property address where taxable, if you manage or control property as a fiduciary.
Good Faith Estimate of Market Value *						

Table B: Fixed assets original cost and year of acquisition. Please give original cost for each category by year. (Exclude assets included in Table A)

Year Acquired **	a. Computers	b. Office Equipment	c. Machinery Equipment	d. Furniture & Fixtures	e. Miscellaneous (Other)	Property Owner Name/address, if you manage or control property as a fiduciary.
1995 & Prior						
1996						
1997						
1998						
1999						
2000						
2001						
2002						
2003						
2004						
2005						
2006						
2007						
2008						
2009						
2010						
2011						
Totals						
Good Faith Estimate of Market Value						

* If you provide an amount in the "good faith estimate of market value," you need not complete a "historical cost when new" 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 Section 41.41, Tax Code.

** If you provide an amount in a "historical cost when new" and "year acquired," you need not complete "good faith estimate of market value."

Use Schedule C:

If you checked the total market value box "Over \$20,000" on page 1

Name: _____

SCHEDULE C: INVENTORY

List all taxable inventory by type of property (example: merchandise, supplies, etc.). If needed you may attach additional sheets. Or, you may attach a computer-generated copy listing the information below. If you manage or control property as a fiduciary on January 1, also list the names and addresses of each property owner. If needed, attach additional sheets. If you carry consigned goods, also list below the names and addresses of each consignor.

Property description by type/category	Estimate of quantity of each type	Good faith estimate of market value *(or)	Historical cost when new ** (and)	Year Acquired **	Property address or address where taxable if different from page 1	Property owner name/address if you manage or control property as a fiduciary
Inventory for Sale						
Category of Inventory						
Supplies						
Raw Materials						
Work in Process						

* If you provide an amount in the "good faith estimate of market value," you need not complete a "historical cost when new" 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 Section 41.41, Tax Code.

** If you provide an amount in a "historical cost when new" and "year acquired," you need not complete "good faith estimate of market value."

Note: If you are a dealer/retailer of inventory that is subject to Sections 23.121, 23.124, 23.1241, or 23.127, Tax Code (alternate methods of appraising vehicles, vessels, outboard motors, and trailers, manufactured housing, and heavy equipment), list this type of property on the appropriate Dealer's Inventory Declaration rather than this schedule.

Name: _____

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 you may attach additional sheets. Or, you may attach a computer-generated copy listing the information below.

Property Owner's name	Property Owner's Address	General Property Description

SCHEDULE E: VEHICLES – AUTOMOBILES, TRUCKS, TRACTORS, TRAILERS, BUSES, ETC

List all Vehicles that are licensed in the name of the business or used in the business shown on page 1. Leased vehicles must be reported showing the name and address of the owner. Vehicles disposed of after January 1st are taxable for the year and must be listed below. If needed you may attach additional sheets. Or, you may attach a computer-generated copy listing the information below. (List special equipment mounted on Vehicles)

Year Model	Make	Body Type	Vehicle Identification Number	License Number	Year Acquired	Owner's Good Faith Estimate of Market Value	Your Cost