

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.

SCHEDULE A

20,000 or Less

Name: _____

Part 2: General Description of Business Personal Property Assets. Complete the following table *ONLY* if your business personal property assets are worth less than \$20,000. You may attach a computer generated printout of the information.

A. General property description by type/category (Inventory, parts, tools, supplies, furniture, office equipment, etc.)	B. Optional		C. Good faith estimate of market value*	D. Property owner name/address if you manage or control the property on consignment.
	Year Acquired	Original Cost		
Inventory & Supplies				
Computers				
Machinery & Equipment				
Furniture & Fixtures				
Vehicles				
Leased Equipment				Owner Name/Address

*Optional for owners with total assets worth less than \$20,000.

SCHEDULE B

20,000 or More

Name: _____

Part 1: Inventory held for sale. Complete the following table ONLY if your business personal property assets are worth MORE than \$20,000. You may attach a computer-generated printout of the information if you prefer. You must describe each type or category of inventory. Then, you must either give your good faith estimate of the market value in the category, or the original cost and date you acquired the items. Original cost means the same as historic cost. Note: If you provide a good faith estimate of the market value, the chief appraiser may require you to provide a supporting statement documenting the basis for your estimates. If you have none of these in your possession, write "none".

Complete either Column B or Column C				D. For Appraisal District Use
A. Category of Inventory	B. Owner's good faith opinion of market value	C. Original Cost	C. Date Acquired	

Part 2. Supplies, Raw Materials, Work in Process. Complete the following table ONLY if your business personal property assets are worth MORE than \$20,000. Give your good faith estimate of the market value of the items in the category or the original cost and date you acquired the items. If you have none of these in your possession, write "none".

Complete either Column B or Column C				D. For Appraisal District Use
A. Category of Inventory	B. Owner's good faith opinion of market value	C. Original Cost	C. Date Acquired	
Supplies				
Raw Materials				
Work in Process				
TOTAL				

Part 3: Furniture, fixtures, machinery, equipment, computers, electronic items, and other fixed assets (excluding vehicles). Complete the following table **ONLY** if your business personal property assets are **MORE** than \$20,000. You may attach a computer-generated of these items), or Table B (if you wish to give the original cost and year of acquisition instead of good faith estimate of market value). For convenience, this form asks for totals for each category. If you prefer, you may attach an itemized list. If you have none of these items in your possession, write "none".

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

	a. Computers	b. Office Equipment	c. Machine Equipment	d. Furniture & Fixtures	e. Miscellaneous	Appraisal Use Only
Good Faith Estimate of Market Value						

Table B: Fixed assets original cost and year of acquisition. Please give total original cost for each category by year.

Year Acquired	a. Computers	b. Office Equipment	c. Machine Equipment	d. Furniture & Fixtures	e. Miscellaneous	Appraisal Use Only
Prior To 1995						
1995						
1996						
1997						
1998						
1999						
2000						
2001						
2002						
2003						
2004						
2005						
2006						
2007						
2008						
2009						
Totals						
Good Faith Est. of Market Value						

Part 4: VEHICLE LISTING

Name: _____

A. License Number & State*	B. VIN Number*	C. Year	D. Make/ Model/ Series	Complete either column E or F			G. Mileage (optional)	H. Appraisal District Use
				E. Owner's Good Faith Estimate of market value	F1. Original cost(historical cost when new)	F2. Date Acquire d		

Part 5: Items that are leased, loaned, consigned, or rented to you. You may attach a computer-generated printout of the information if you prefer. The chief appraiser requires you to provide the following information for any items that you are leasing or renting from someone else. Also, list any items that are loaned or consigned to you. If you have none of these items in your possession, write "none".

Description of Item	Name, Address, and Telephone Number of Owner	Selling Price if stated in the lease (optional)	Annual rent (optional)

You have completed your rendition. Be sure to complete the signature and affirmation on Page 1.