

Hunt County Appraisal District  
P.O. Box 1339  
Greenville, Texas 75403-1339  
903-454-3510 Fax 903-454-4160

**MUST BE FILED BY**  
**APRIL 15<sup>TH</sup>**  
Use Blue or Black Ink

**CONFIDENTIAL**

**BUSINESS PERSONAL PROPERTY RENDITION**  
**For January 1, 2017**

Business Name, Owner Name & Address:

Property ID: \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

(If above information is not correct, please make necessary changes)

BUSINESS LOCATION ADDRESS: \_\_\_\_\_ PHONE: \_\_\_\_\_

Ownership type (optional):  Individual  Corporation  Partnership  Other \_\_\_\_\_

Please indicate if you are filling out this form as:  Owner, employee, or employee of an affiliated entity of the owner  Authorized Agent  Fiduciary  Secured Party

Name of Owner, Authorized Agent, Fiduciary, or Secured Party:

Present mailing address:

City, State, ZIP code

Phone (area code and number)

Are you a secured party with a security interest in the property subject to this rendition and with a historical cost new of more than \$50,000, as defined by Tax Code, Section 22.01(c-1) and (c-2)? .....  Yes  No

If you checked "Yes" to this question, you must attach a document signed by the property owner indicating consent for you to file the rendition. Without the authorization, the rendition is not valid and cannot be processed.

**Affirmation of Prior Year Rendition (Check only if applicable and your assets were exactly the same as last year's rendition form.)**

By checking this box, I affirm that the information contained in the 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.

**Business Information (Optional): Please address all that apply.**

Business Type:  Manufacturing  Wholesale  Retail  Service  New Business  Other \_\_\_\_\_

Business Description: \_\_\_\_\_ Square Feet Occupied: \_\_\_\_\_

Business Sold Date: \_\_\_\_\_ Business Start Date: \_\_\_\_\_ Sales Tax Permit #: \_\_\_\_\_

New Owner: \_\_\_\_\_ Business Moved Date: \_\_\_\_\_

New Location Address: \_\_\_\_\_ Business Closed Date: \_\_\_\_\_

Did assets remain in place as of Jan 1<sup>st</sup>?  Yes  No  The business owned no taxable assets in this county as of Jan 1<sup>st</sup>

This document must be filed with the appraisal district office in the county in which your property is taxable. It must not be filed with the office of the Comptroller of Public Accounts. Location and address information for appraisal district offices may be found on the Comptroller's website. For more information, visit the Comptroller's website: [comptroller.texas.gov/taxes/property-tax](http://comptroller.texas.gov/taxes/property-tax)

Check the total market value of your property.  Under \$20,000  \$20,000 or more

If you checked "Under \$20,000," you may complete only Schedule A and if applicable, Schedule E. Otherwise, complete Schedule(s) B, C, D, E and or F, whichever are 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 [Tax Code Section 22.01(b)]. For this type of property, complete Schedule(s) A, B, C, D, E and/or F, whichever is applicable.

When required by the chief appraiser, you must file a report listing the name and address of each owner of taxable property that is in your possession or under your management on January 1 by bailment, lease, consignment, or other arrangement [Tax Code Section 22.04(a)]. For this type of property, complete Schedule E.

**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 are a secured party, 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, print, sign and date on the lines below. No notarization is required.

print here ➡ \_\_\_\_\_ sign here ➡ \_\_\_\_\_ Date \_\_\_\_\_

If you are not a secured party, 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, print, sign and date on the lines below. Notarization is required.

I swear that the information provided on this form is true and correct to the best of my knowledge and belief.

print here ➡ \_\_\_\_\_ sign here ➡ \_\_\_\_\_ Date \_\_\_\_\_

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

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

**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.**

**GENERAL INSTRUCTIONS:** This form is for use in rendering, pursuant to Tax Code §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 §22.02. On written request by the property owner, the chief appraiser shall extend a deadline for filing a rendition statement or property report to May 15. The chief appraiser may further extend the deadline an additional 15 days upon good cause shown in writing by the property owner. Pursuant to Tax Code §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 §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 §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 §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 information sufficient to identify the property, including:
  - (A) the physical and economic characteristics relevant to the opinion of value, if appropriate; and
  - (B) the source of the information used;
- (2) state the effective date of the opinion of value; and
- (3) explain the basis of the value rendered.

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

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

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

**SPECIAL INSTRUCTIONS:** Effective January 1, 2014, certain dealers of motor vehicle inventory may elect to file renditions under Tax Code, Chapter 22, rather than file declarations and tax statements under Tax Code, Chapter 23. Tax Code, Section 23.121(a)(3) allows a dealer to make this election if it (1) does not sell motor vehicles that are self-propelled and designed to transport persons or property on a public highway; (2) meets either of the following two requirements: (a) the total annual sales from the inventory, less sales to dealers, fleet transactions, and subsequent sales, for the preceding tax year are 25% or less of the dealer's total revenue from all sources during that period, or (b) the dealer did not sell a motor vehicle to a person other than another dealer during the preceding tax year and the dealer estimates that the dealer's total annual sales from the dealer's motor vehicle inventory, less sales to dealers, fleet transactions, and subsequent sales, for the 12-month period corresponding to the current tax year will be 25% or less of the dealer's total revenue from all sources during that period; (3) files with the chief appraiser and the tax collector by August 31 of the tax year preceding January 1 on a form prescribed by the comptroller a declaration that the dealer elects not to be treated as a dealer under Tax Code, Section 23.121 in the current tax year; AND (4) renders the dealer's motor vehicle inventory in the current tax year by filing a rendition with the chief appraiser in the manner provided by Tax Code, Chapter 22. A dealer who makes this election must file the declaration annually with the chief appraiser and the tax collector by August 31 of the preceding tax year, so long as the dealer meets the eligibility requirements of law.

Effective January 1, 2014, a dealer of heavy equipment inventory may render its inventory by filing a rendition statement or property report as provided by Tax Code, Chapter 22. If the dealer files a rendition, the dealer is not considered to be a dealer as defined by Tax Code, Section 23.1241(a)(1). A heavy equipment inventory dealer has the option to render or to file declarations and tax statements, without filing additional declarations with the chief appraiser or tax collector.

**Tax Code, Section 22.26 states:**

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

**Tax Code, Section 22.01 (c-1) states:**

In this section:

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

**Tax Code, Section 22.01 (c-2) states:**

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

**Tax Code, Section 22.01 (d-1) states:**

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

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

# Definitions

**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.

**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 institution who manages property for another and who must exercise a standard of 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 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.

**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; generally, property that is movable without damage to itself or the associated real property.

**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.

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

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

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

**Year Acquired:** The year that you purchased the property.

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

List all taxable personal property by type / category of property (see "Definitions"). You may attach additional sheets OR a computer-generated copy listing the information below, if needed. If you manage or control property as a fiduciary on Jan 1, also list the names & addresses of each property owner. "Good faith estimates of market value" or "historical cost when new" is optional for Section A only.

General 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 Owner Name/Address (if you manage or control property as a fiduciary)

**SCHEDULE B: INVENTORY, RAW MATERIALS AND WORK IN PROCESS**

List all taxable inventories by type of property. You may attach additional sheets OR a computer-generated copy listing the information below, if needed. If you manage or control property as a fiduciary on Jan. 1, also list the names and addresses of each property owner.

Property Description by Type/Category	Property Address or Address Where Taxable	Estimate of Quantity of Each Type	Good Faith Estimate of Market Value*	OR	Historical Cost When New**	AND	Year Acquired**	Property Owner Name/Address (if you manage or control property as a fiduciary)

**SCHEDULE C: SUPPLIES**

List all supplies by type of property. You may attach additional sheets OR a computer-generated copy listing the information below, if needed. If you manage or control property as a fiduciary on Jan. 1, also list the names and addresses of each property owner.

Property Description by Type/Category	Property Address or Address Where Taxable	Estimate of Quantity of Each Type	Good Faith Estimate of Market Value*	OR	Historical Cost When New**	AND	Year Acquired**	Property Owner Name/Address (if you manage or control property as a fiduciary)

**SCHEDULE D: VEHICLES AND TRAILERS AND SPECIAL EQUIPMENT**

List only vehicles that are licensed in the name of the business as shown on Page 1. Vehicles disposed of after Jan. 1<sup>st</sup> are taxable for the year and must be listed below. You may attach additional sheets OR a computer generated listing of the information below, if needed. Report leased vehicles under Section E. Leased vehicles must be reported showing the name and address of the owner.

Year (optional)	Make (optional)	Model (optional)	Vehicle Identification Number (VIN) (optional)	Good Faith Estimate of Market Value*	OR	Historical Cost When New** (omit cents)	AND	Year Acquired**

\* 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 a subsequent protest, hearing, appeal, suit, or other proceedings involving the property except for: (1) proceedings to determine whether a person complied with rendition requirement; (2) proceedings for determination of fraud or intent to evade tax; or (3) a protest under Tax Code Section 41.41.

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

**SCHEDULE E: PROPERTY UNDER BAILMENT, LEASE, CONSIGNMENT OR OTHER ARRANGEMENT**

List the name and address of each owner of taxable property that is in your possession or under your management as Jan 1<sup>st</sup> by bailment, lease, consignment or other arrangement. You may attach additional sheets OR a computer-generated copy listing the information below, if needed.

Property Owner's Name	Property Owner's Address	General Property Description

**SCHEDULE F: FURNITURE, FIXTURES, MACHINERY, EQUIPMENT, COMPUTERS**

Total (by year acquired) all furniture, fixtures, machinery, equipment and computers (new or used) still in possession on Jan 1. Items received as gifts are to be listed in the same manner. If needed, attach additional sheets OR a computer generated listing of the information below.

\*If you provide an amount in the "good faith estimate of market value," you need not complete "original 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 requirements; (2) proceedings for determination of fraud or intent to evade tax; or (3) a protest under Section 41.41 of the Tax Code.

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

\*\*\*If you provide an amount in "original cost when new" and "year acquired", these are the most common percent good factors used to determine the replacement cost new less depreciation (RCNLD) to assist in determining an opinion of value. Original cost multiplied by the % good equals RCNLD.

2. Computers (*) -- please provide description --	Good faith estimate of Market Value*	OR	Original cost when new**	Year Acquired **	% Good ***	RCNLD Value*** (Optional)
				2016	75	
				2015	50	
				2014	25	
				2013	10	
				2012 & prior	5	
<b>TOTALS</b>						
3. Electronics & Data Processing (5) -- please provide description --	Good faith estimate of Market Value*	OR	Original cost when new**	Year Acquired **	% Good ***	RCNLD Value*** (Optional)
				2016	85	
				2015	69	
				2014	52	
				2013	35	
				2012	24	
				2011 & prior	15	
<b>TOTALS</b>						
4. Furniture & Fixtures, Medical Equip (8) -- please provide description --	Good faith estimate of Market Value*	OR	Original cost when new**	Year Acquired **	% Good ***	RCNLD Value*** (Optional)
				2016	90	
				2015	79	
				2014	68	
				2013	55	
				2012	44	
				2011	35	
				2010	28	
				2009	22	
				2008 & prior	15	
<b>TOTALS</b>						
5. Gas Pumps, Carwash Equip, Leasehold (10) -- please provide description --	Good faith estimate of Market Value*	OR	Original cost when new**	Year Acquired **	% Good ***	RCNLD Value*** (Optional)
				2016	92	
				2015	84	
				2014	77	
				2013	69	
				2012	60	
				2011	52	
				2010	42	
				2009	33	
				2008	27	
				2007	22	
				2006 & prior	15	
<b>TOTALS</b>						

**SCHEDULE F: (continued) FURNITURE, FIXTURES, MACHINERY, EQUIPMENT, COMPUTERS**

Total (by year acquired) all furniture, fixtures, machinery, equipment and computers (new or used) still in possession on Jan 1. Items received as gifts are to be listed in the same manner. If needed, attach additional sheets OR a computer generated listing of the information below.

\*If you provide an amount in the "good faith estimate of market value," you need not complete a "original 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 requirements; (2) proceedings for determination of fraud or intent to evade tax; or (3) a protest under Section 41.41 of the Tax Code.

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

\*\*\*If you provide an amount in "original cost when new" and "year acquired", these are the most common percent good factors used to determine the replacement cost new less depreciation (RCNLD) to assist in determining an opinion of value. Original cost multiplied by the % good equals RCNLD.

6. Machinery & Equipment (12) -- please provide description --	Good faith estimate of Market Value*	OR	Original cost when new**	Year Acquired **	% Good ***	RCNLD Value*** (Optional)
				2016	94	
				2015	87	
				2014	81	
				2013	75	
				2012	68	
				2011	61	
				2010	54	
				2009	47	
				2008	40	
				2007	34	
				2006	29	
				2005	23	
				2004 & prior	15	
<b>TOTALS</b>						

7. Heavy Mach. & Equip, Industrial Ext Life (15) -- please provide description --	Good faith estimate of Market Value*	OR	Original cost when new**	Year Acquired **	% Good ***	RCNLD Value*** (Optional)
				2016	95	
				2015	90	
				2014	86	
				2013	81	
				2012	75	
				2011	72	
				2010	66	
				2009	60	
				2008	55	
				2007	50	
				2006	45	
				2005	40	
				2004	36	
				2003	33	
				2002	27	
				2001 & prior	20	
<b>TOTALS</b>						

**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.**