

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

MUST BE FILED BY

APRIL 1ST

Use Blue or Black Ink

CONFIDENTIAL

**BUSINESS PERSONAL PROPERTY RENDITION OF TAXABLE PROPERTY
For January 1, 2019**

Business Name, Owner Name & Address:

Property ID: _____

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 1st? Yes No The business owned no taxable assets in this county as of Jan 1st

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

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, F and/or E, 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, F and/or E, 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 Penal Code Section 37.10.

IMPORTANT INFORMATION

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 for property located in appraisal districts in which one or more taxing units exempt freeport property under Tax Code Section 11.251 must be delivered to the chief appraiser after Jan. 1 and not later than April 1, except as provided by Tax Code Section 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 1. The chief appraiser may further extend the deadline an additional 15 days upon 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 an 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: *(continued, see next page)*

- (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: 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.

RELEVANT TAX CODE SECTIONS

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 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 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.

- Did you timely apply for a September 1 inventory date? (Optional) Yes No
- Does your inventory involve interstate/foreign commerce issues? (Optional) Yes No
- Does your inventory involve freeport goods? (Optional) Yes No

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

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

PERSONAL PROPERTY VALUED AT \$20,000 OR MORE

SCHEDULE B: INVENTORY, RAW MATERIALS AND WORK IN PROCESS

List all taxable inventories by type of property. If needed, attach additional sheets OR a computer-generated copy listing the information below. 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. If needed, attach additional sheets OR a computer-generated copy listing the information below. 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 are taxable for the year and must be listed below. If needed, attach additional sheets OR a computer generated listing of the information below. 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 provide a 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 on Jan. 1 by bailment, lease, consignment or other arrangement. If needed, attach additional sheets OR a computer-generated copy listing the information below.

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 for the good faith estimate of market value, you need not provide 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 Tax Code Section 41.41.

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

*** If you provide an amount in historical 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. Historical cost when new multiplied by the % good equals RCNLD (optional).

2. Computers (*) -- please provide description --	Good faith estimate of Market Value	OR	Historical cost when new**	Year Acquired **	% Good ***	RCNLD Value*** (optional)
				2018	75	
				2017	52	
				2016	26	
				2015	10	
				2014 & prior	5	
TOTALS						
3. Electronics & Data Processing (5) -- please provide description --	Good faith estimate of Market Value*	OR	Historical cost when new**	Year Acquired **	% Good ***	RCNLD Value*** (optional)
				2018	85	
				2017	69	
				2016	53	
				2015	35	
				2014	24	
				2013 & prior	15	
TOTALS						
4. Furniture & Fixtures, Medical Equip (8) -- please provide description --	Good faith estimate of Market Value*	OR	Historical cost when new**	Year Acquired **	% Good ***	RCNLD Value*** (optional)
				2018	90	
				2017	82	
				2016	70	
				2015	57	
				2014	45	
				2013	35	
				2012	28	
				2011	22	
				2010 & prior	15	
TOTALS						
5. Gas Pumps, Carwash Equip, Leasehold (10) -- please provide description --	Good faith estimate of Market Value*	OR	Historical cost when new**	Year Acquired **	% Good ***	RCNLD Value*** (optional)
				2018	92	
				2017	87	
				2016	79	
				2015	70	
				2014	61	
				2013	52	
				2012	42	
				2011	33	
				2010	27	
				2009	22	
				2008 & prior	15	
TOTALS						

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 for the good faith estimate of market value, you need not provide 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 Tax Code Section 41.41.

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

*** If you provide an amount in historical 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. Historical cost when new multiplied by the % good equals RCNLD (optional).

6. Machinery & Equipment (12) -- please provide description --	Good faith estimate of Market Value*	OR	Historical cost when new**	Year Acquired **	% Good ***	RCNLD Value*** (optional)
				2018	94	
				2017	90	
				2016	83	
				2015	76	
				2014	70	
				2013	62	
				2012	54	
				2011	48	
				2010	40	
				2009	33	
				2008	28	
				2007	23	
				2006 & prior	15	
TOTALS						

7. Heavy Mach. & Equip, Industrial Ext Life (15) -- please provide description --	Good faith estimate of Market Value*	OR	Historical cost when new**	Year Acquired **	% Good ***	RCNLD Value*** (optional)
				2018	95	
				2017	93	
				2016	88	
				2015	83	
				2014	77	
				2013	73	
				2012	67	
				2011	61	
				2010	55	
				2009	49	
				2008	43	
				2007	38	
				2006	33	
				2005	31	
				2004	27	
				2003 & prior	20	
TOTALS						

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.