

**Bexar Appraisal District
2009 Business Personal Property Rendition – General Information**

April 15th Deadline -Penalty for Failing to File or Filing a Late Rendition

The rendition filing deadline for 2009 is Wednesday, April 15. The rendition may be hand-delivered, mailed by first-class mail with a postmark of April 15, or transmitted by facsimile by that date. The deadline for filing a business personal property rendition will be extended to May 15th if a business owner files a written request no later than April 15th. An additional 15-day extension may be granted if requested in writing and if good cause is shown. **Please note that requests for extensions must be submitted by the business owner or the business owner's authorized agent on file with the Bexar Appraisal District. Extension requests submitted by unauthorized parties other than attorneys will not be granted.** Bexar Appraisal District's mailing address, telephone number, and fax number are listed on the rendition form. Section 22.28 of the Texas Property Tax Code (Code) requires the chief appraiser to impose a 10 percent penalty on businesses that fail to timely render their tangible business personal property used for the production of income.

Owner Information (page 1)

If the business has sold or was closed prior to January 1, 2009, that information can be reported in the upper middle section of page 1. Please provide the new owner's mailing address, if known. Do not indicate that the business has closed if it has simply moved to a new location in Bexar County or that a change of the business name has occurred prior to January 1.

Correct all spelling errors and update owner names and mailing addresses in the Owner Name and Address section. Also make necessary corrections for the business name (DBA) and the business location or site within the section entitled "Name of Business (DBA) and Location of Property." Please provide information to reflect accurately the property's ownership, DBA designation, and location.

The Code requires the rendition to be signed (refer to "Signature" section) by the owner or a person who manages and controls the property as a fiduciary on January 1, 2009. The rendition form does not have to be notarized if filed by the property owner or an employee of the property owner.

TAXPAYERS MAY NOW FILE AN ABBREVIATED RENDITION WHEN THERE ARE NO CHANGES TO THEIR MOST RECENT PRIOR YEAR RENDITION

Section 22.01 of the Code provides that if the information contained in the most recent rendition statement filed by a person in a prior tax year is accurate with respect to the current tax year, the new rendition may indicate so by checking a box on the form. Renditions still must contain ". . . (1) the name and address of the property owner; (2) a description of the property by type or category; (3) if the property is inventory, a description of each type of inventory and a general estimate of the quantity of each type of inventory; (4) the physical location or taxable situs of the property; and (5) the property owner's good faith estimate of the market value of the property or, at the option of the property owner, the historical cost when new and the year of acquisition of the property". Subsection 22.01(f) clarifies that a rendition for a property with a total value of less than \$20,000 is not required to provide items (3) and (5) above.

If there are any changes to report from your most recent prior year rendition, or if you have never filed a rendition in a prior year for your account, you may not file an abbreviated rendition. However, if after careful review of your records you determine the information on the most recent prior year rendition you filed is still complete and accurate as of January 1st of this year and in compliance with Section 22.01, then you would **qualify to file an abbreviated rendition.** To do so, check the box titled "Same as 2008" in the first page of the rendition form. **Please sign in the Signature section.** Return the completed, abbreviated rendition to Bexar Appraisal District.

**EXEMPTION OF ONE VEHICLE USED TO PRODUCE INCOME AND PERSONAL NON-INCOME
PRODUCING ACTIVITIES NOW AVAILABLE**

One “passenger vehicle” (other than a motorcycle, golf cart, or bus) or “light truck” (that has a manufacturer's rated carrying capacity of one ton or less) used in a person's occupation or profession that is also **used for personal activities is eligible for exemption. An application is required prior to May 1st of each year.** However, **we request that you file your exemption application by attaching it to your completed rendition form and submitting them together on or before the standard rendition filing deadline of April 15th.** This would help minimize confusion by identifying the passenger vehicle or light truck you **would not** be required to include on your accompanying rendition. The application form for this exemption is titled “Application for Property Tax Exemption: For Vehicle Used to Produce Income and Personal Non-Income Producing Activities” and is available at www.bcad.org from the “Forms” then “Personal Property Rendition Forms and Information” links. Please note that a vehicle used to transport passengers for hire (such as a bus, van, limousine, etc), even if it's also used for personal activities, **does not qualify.** Also note that the vehicle must be owned by an individual and not a business.

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 of 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.