

# Bexar Appraisal District

## C O N F I D E N T I A L LEASED/CONSIGNEE TAXABLE PERSONAL PROPERTY RENDITION

TEXAS PROPERTY TAX LAWS REQUIRE YOU TO RENDER ALL TANGIBLE PROPERTY USED OR HELD FOR THE PRODUCTION OF INCOME AS OF **JANUARY 1, 2019**. To render means to list all property used or held for the production of income. When required by the chief appraiser, a person shall file a report listing the name and address of each owner of property that is in his possession or management on January 1 by bailment, lease, consignment or other arrangement. [Tex. Property Tax Code, Section 22.04(a)]

Call (210)242-2469 for questions. Llame (210)242-2469 para asistencia. Fax (210)242-2452. Complete, sign, and return this form to the Personal Property Division, Bexar Appraisal District, P.O. Box 839946, San Antonio, TX 78283-3946. Please use the pre-addressed envelope enclosed. The location of the Bexar Appraisal District is 411 N. Frio St., San Antonio, TX 78207-3000. **See important information regarding deadlines on Rendition Information page.**

COMMON ACCT.#	<b>RETURN COMPLETED RENDITION BY 1 APRIL 2019</b>	IF OUT OF BUSINESS, GIVE DATE (OPTIONAL)
NAME OF BUSINESS (DBA) AND LOCATION OF PROPERTY:		

MAILING ADDRESS

**IMPORTANT:** This rendition covers property you owned on January 1 of this year. You must file this rendition with the Bexar Appraisal District after January 1 and no later than April 1 of this year. **If you fail to timely file a rendition, you will be liable for a penalty equal to 10 percent of the total amount of taxes imposed on the property by taxing units within the appraisal district's jurisdiction.** If a 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 a penalty equal to 50 percent of the total taxes due on the property for the current year. Upon written request, the chief appraiser must extend the deadline to May 1. You may receive an additional 15-day extension if you request it in writing and show good cause for the extension.

In completing your rendition, state law provides you may either provide a good faith estimate of the market value of the property rendered or the historical cost of the property when new and the year of acquisition. It is at your discretion to provide either one or both types of information. If your good faith estimate of the total value of your property is less than \$20,000 you only need to render a general description of the property and its physical location or taxable situs. If nothing has changed from your 2018 rendition, you may indicate that fact and not provide additional information in this rendition. State law also provides that the chief appraiser may require a statement substantiating the information reported on this form for property valued over \$20,000. If the chief appraiser notifies you in writing that you must do so, you must file the statement within 21 days of the date you receive the request.

Check the total market value of your property.  Under \$20,000  Over \$20,000  Same as 2018  
If you checked "Under \$20,000", please complete sections B, C & S. If you checked "Over \$20,000", please complete all sections. If you checked "Same as 2018", please complete Section S.

	1. NAME OF BUSINESS 2. OWNER, OFFICER, PARTNER 3. ADDRESS OR PO BOX 4. CITY, STATE, ZIP	TYPE OF OWNERSHIP (OPTIONAL) <input type="checkbox"/> INDIVIDUAL <input type="checkbox"/> PARTNERSHIP <input type="checkbox"/> CORPORATION <input type="checkbox"/> TRUST <input type="checkbox"/> OTHER	<b>VERY IMPORTANT – PLEASE READ</b> ON AN ATTACHED SHEET, PLEASE PROVIDE THE PROPERTY OWNER NAME AND ADDRESS IF YOU MANAGE OR CONTROL PROPERTY AS FIDUCIARY ON JANUARY 1. <b>BUSINESS INFORMATION (OPTIONAL)</b>
Business Sold Date (Optional)	Business Moved Date (Optional)	NEW OWNER (IF APPLICABLE) _____ NEW LOCATION (IF APPLICABLE) _____ <input type="checkbox"/> THE BUSINESS OWNED NO TAXABLE ASSETS IN THIS COUNTY AS OF JAN. 1 SALES TAX PERMIT NUMBER _____ DID ASSETS REMAIN IN PLACE AS OF JAN. 1? <input type="checkbox"/> YES <input type="checkbox"/> NO	

Submit a spreadsheet with the information specified below in delimited ASCII text or any Windows compatible format, if possible. Otherwise, submit a report that contains the information specified below, or enter the required information in the worksheet provided below. If you provide an amount in a "historical cost when new" and "year acquired", you need not complete "good faith estimate of market value".

A	B	C	D	E	F
LESSEE OR CONSIGNEE (OPTIONAL)	ADDRESS OF PROPERTY	DESCRIPTION OF PROPERTY	GOOD FAITH ESTIMATE OF MARKET VALUE (or)	HISTORICAL COST WHEN NEW (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 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) proceeding for determination of fraud or intent to evade tax; or (3) a protest under Section 41.41. Tax Code.

<b>SECTION 5 SIGNATURE</b>		
Name of Authorized Agent, Fiduciary, or Secured Party if applicable	Please indicate if you are filling out this form as: <input type="checkbox"/> Authorized Agent <input type="checkbox"/> Fiduciary <input type="checkbox"/> Secured Party	Tel. # (optional)
<p>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 and required by Tax Code Section 22.01 (c-1) and (c-2)?</p> <p style="text-align: center;"><input type="checkbox"/> YES    <input type="checkbox"/> NO</p> <p>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.</p> <p>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, sign and date on the lines below. <b>No Notarization is required.</b></p> <p><b>print here▶</b> _____</p> <p><b>sign here▶</b> _____ Date _____</p> <p>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. <b>Notarization is required</b></p> <p>I swear that the information provided on this form is true and accurate to the best of my knowledge and belief.</p> <p><b>print here▶</b> _____</p> <p><b>sign here▶</b> _____ Date _____</p> <p>Subscribed and sworn before me this _____ day of _____, 20____.</p> <p style="text-align: center;">_____ Notary Public</p>		
<p>Section 22.26 of the Property Tax Code states:</p> <p>(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.</p> <p>(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.</p>		

**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.

**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.**

**Bexar Appraisal District  
2019 Business Personal Property Rendition – Rendition Information**

**Filing And Different Deadlines In Certain Appraisal Districts**

Rendition statements and property reports must be delivered to the Chief Appraiser after Jan.1 and not later than April 15, except as provided by Tax Code Section 22.02. **Rendition statements and property reports for property located in an appraisal district in which one or more taxing units exempt Freeport property under Tax Code Section 11.251 must be delivered to the chief appraiser not later than April 1.** On written request by the property owner, the chief appraiser shall extend this deadline to May 1. The chief appraiser may further extend the deadline an additional 15 days for good cause shown in writing by the property owner. **Bexar County contains more than one taxing unit exempting Freeport property under Tax Code Section 11.251.**

**The rendition filing deadline for Bexar County is April 1st.** The rendition may be hand-delivered, mailed by first-class mail with a postmark of April 1st, or transmitted by facsimile by that date. The deadline for filing a business personal property rendition will be extended to May 1st if a business owner files a written request no later than April 1st. 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 agents 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 closed prior to January 1, 2019, that information can be reported in the top section of page 1. 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. Report ownership and location changes in the **Business Information** section in the middle of page 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) within the section entitled "Name of Business (DBA) and Location of Property."

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, 2019. 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 2018" in the first page of the rendition form. **Please sign in the Signature section.** Return the completed, abbreviated rendition to Bexar Appraisal District.

Rendition statements and property reports must be delivered to the chief appraiser after January 1 and not later than April 1st, except as provided by Tax Code Section 22.02. 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 the 30 days after the date of denial.

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:

- 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.

If the property owner is a business with 50 employees or less, the property owner may base the estimate of value on the depreciation schedules used for federal income tax purposes. 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.

**INSPECTION OF PROPERTY:** Pursuant to Tax Code Section 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 property used for the production of income and having a taxable situs in the 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.

**APPLICATION FOR ALLOCATION OF VALUE FOR PERSONAL PROPERTY USED IN INTERSTATE**

**COMMERCE:** A person claiming an allocation must apply for the allocation each year the person claims the allocation. A person claiming an allocation must file a completed allocation application (Form 50-147) **before April 1** and must provide the information required by this form. If the property was not on the appraisal roll in the preceding year, the deadline for filing the allocation application form is extended to the 30<sup>th</sup> day after the date of receipt of the notice of appraised value required by Tax Code Section 25.19 (a)(3). For good cause shown, the chief appraiser shall extend the deadline for filing an allocation application form by written order for a period not to exceed 30 days {Tax code Section 21.09(b)}.

**LATE APPLICATION:** The chief appraiser shall accept and approve or deny an application for an allocation of value after the deadline for filing if the application is filed before the date the appraisal review board approves the appraisal records. If the application is approved, the property owner is liable to each taxing unit for a penalty in an amount equal to 10 percent of the difference between the amount of tax imposed by the taxing unit on the property without the allocation and the amount of tax imposed on the property with the allocation. The chief appraiser shall deliver a written notice of imposition of the penalty with an explanation to the property owner. The amount of the penalty shall be added to the tax bill at the time and in the manner the collector collects the tax.

**Form 50-147 Application for Allocation of Value for Personal Property Used in Interstate Commerce, Commercial Aircraft, or Business Aircraft** is available on the Bexar Appraisal District website.

## **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 of 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.

**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.

**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.