

(972) 937-3552

CONFIDENTIAL
ELLIS APPRAISAL DISTRICT
PO BOX 878, WAXAHACHIE, TX 75168

BPP@ELLISCAD.COM

RENDITION OF PERSONAL PROPERTY FOR THE YEAR **2020** FILING REQUIRED BY **APRIL 15**

PID: _____

CHANGE(S)

BUSINESS NAME: _____

BUSINESS OWNER: _____

MAILING ADDRESS: _____

BUSINESS LOCATION (SITUS): _____

IF BUSINESS CHANGED INDICATE ABOVE AND PROVIDE DATE (optional) CLOSED: _____ SOLD: _____

BUSINESS PHONE NUMBER: _____ OWNER EMAIL: _____

Ownership Type: (Optional) Individual Corporation Partnership Other: _____

Tax Code Section 22.01(b) requires that a person **MUST** render taxable property with the Appraisal District by **April 15TH** listing all taxable personal property used for the production of income that is owned or managed and controlled as a fiduciary on January 1st.

Failure to timely file this rendition, **WILL INCURE a 10% penalty** on the total amount of taxes imposed on the property for the year.

Complete the listing of all taxable personal property. For form fillable rendition/spreadsheet versions see Forms/CAD Forms at www.elliscad.com. Please submit a **signed rendition/spreadsheet** in a manner that conforms to the column headers used in Sections A-F by **email** to bpp@elliscad.com. This form may be used and mailed if not filing by email. **Do not file this document with the Texas Comptroller of Public Accounts.**

(Optional Items) BUSINESS TYPE: _____ ANNUAL BUILDING RENTAL: \$ _____ LEASE SQ FT: _____

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 the prior tax year (the tax year) continues to be complete and accurate for the current tax year. (Please review your **2019** rendition to confirm.)

Market value of your property. Under \$20,000 Over \$20,000 If **Under \$20,000** complete only Schedule A and if applicable F.

Affirmation Statement The rendition must be signed and dated.

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.

Please indicate if you are filing 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

Office Phone Number

Cell Phone Number

Mailing Address, City, State, ZIP Code

Email Address

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

If Yes, attach a document signed by the property owner indicating consent to file the rendition. Without the authorization, the rendition is not valid and cannot be processed.

I, _____, swear or affirm that the information provided in this report is true and accurate to the best of my knowledge and belief; and that I am authorized as required by law to file and sign this report.

Printed Name of Authorized Individual

NOTE: If the person filing and signing this report is not the property owner, an employee of the property owner, an employee of a property owner signing on behalf of an affiliated entity of the property owner or a secured party as defined by Tax Code Section 22.01, the signature below must be notarized.

Signature of Authorized Individual

Date

Subscribed and sworn before me this _____ day of _____, 20_____.

Notary Public, State of Texas

* Provide an amount for either the good faith estimate of market value, or a historical cost when new and year acquired. If you provided an historical cost when new and year acquired, you need not provide a good faith estimate of market value. Useful Life is optional.

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

List all taxable personal property by type/category of property (See Definitions and Important Information). 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 and addresses of each property owner. Good faith estimate of market value or historical cost when new is optional for Schedule A only.

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

For **over \$20,000**, list type/category and location all taxable business personal property in your possession on January 1st. If you managed or controlled property as an agent on January 1st, attach a list of the names and addresses of each property owner. 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 Section 41.41 of the Tax Code.

SCHEDULE B & C: INVENTORY, RAW MATERIALS, WORK IN PROCESS & SUPPLIES

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

SCHEDULE D: VEHICLES, TRAILERS AND SPECIAL EQUIPMENT

Year (Optional)	Make (Optional)	Model (Optional)	Year Acquired*	Good Faith Estimate of Market Value*	Historical Cost When New*	Mileage (Optional)	Applying for Interstate Allocation** or Exempt***?
HEAVY VEHICLES, TRAILERS & SPECIAL EQUIPMENT							Interstate Allocation?
PASSENGER VEHICLES							Exempt?

** In order to receive Interstate Allocation, Form 50-147 at <https://comptroller.texas.gov/taxes/property-tax/forms/> **MUST BE FILED BY APRIL 30TH**

*****ONE VEHICLE MAY BE EXEMPT IF USED FOR BOTH PERSONAL AND BUSINESS USE**- Form 50-759 at <https://comptroller.texas.gov/taxes/property-tax/forms/> **MUST BE FILED BY APRIL 30TH**

SCHEDULE E: FURNITURE, FIXTURES & EQUIPMENT

Property Description by Type/Category	Estimate of Quantity of Each Type	Useful Life*	Year Acquired*	Historical Cost When New*	Good Faith Estimate of Market Value*
FURNITURE & FIXTURES					
MACHINERY & EQUIPMENT					
COMPUTER & DATA EQUIPMENT					
OFFICE EQUIPMENT & ELECTRONICS					

SCHEDULE E: FURNITURE, FIXTURES & EQUIPMENT (Continued)

Property Description by Type/Category	Estimate of Quantity of Each Type	Useful Life*	Year Acquired*	Historical Cost When New*	Good Faith Estimate of Market Value*
SIGNAGE					
OTHER PERSONAL PROPERTY					

SCHEDULE F: PROPERTY UNDER BAILMENT, LEASE, CONSIGNMENT OR OTHER ARRANGEMENT

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

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.

Important Information

GENERAL INFORMATION: 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 Jan. 1 of this year. This report is confidential and not open to public inspection; disclosure is permitted pursuant to the terms of Tax Code Section 22.27.

FILING INSTRUCTIONS: This document and all supporting documentation must be filed with the appraisal district office in the county in which the property is taxable. Do not file this document with the Texas Comptroller of Public Accounts. Contact information for appraisal district offices may be found on the Comptroller's website.

DEADLINES: Rendition statements and property report deadlines depend on property type. The statements and reports must be delivered to the chief appraiser after Jan. 1 and no later than the deadline indicated on Pg 1. 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.

TERMINATED EXEMPTION: If an exemption terminates on a property, the person who owns the property shall render for taxation 30 days from termination (Tax Code 22.02). If an exemption is denied on a property, within 30 days after the denial the property shall be rendered (Tax Code 22.01(a)).

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.

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 Jan. 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 Jan. 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; see Business and Commerce Code Section 9.102 for further details.

Security Interest: An interest in personal property or fixtures which secured payment or performance of an obligation see Business and Commerce Code Section 1.201 for further details.

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, or otherwise acquired.