

**AIRCRAFT RENDITION OF TAXABLE PROPERTY**

This rendition covers property you own or manage and control as a fiduciary on January 1 of this year. You must file this rendition with the county appraisal district after January 1 and not later than April 15 of this year. On written request, the chief appraiser must extend the deadline to May 15. You may receive an additional 15-day extension if you request it in writing and show good cause for the extension. If the chief appraiser denies an exemption or an exemption applicable to a property on January 1 terminates during the tax year, you must file a rendition form within 30 days after the termination date. If you provide information substantially equivalent to a rendition to a company contracted with the appraisal district to appraise property, you are not required to file this rendition form. If your property is regulated by the Texas Public Utility Commission, Railroad Commission, the federal Surface Transportation Board, or Federal Energy Regulatory Commission, you are not required to file this rendition. The chief appraiser may request a copy of the annual regulatory report.

If you have previously filed a rendition form and it remains an accurate rendition of your property for this year, you may check the box below and sign this form.

When required by the Tax Code or by the chief appraiser, the person rendering property shall use the model form adopted by the Comptroller of Public Accounts, or use a form containing information that is in substantial compliance with the model form if approved by the comptroller.

The chief appraiser may request, either in writing or by electronic means, that you provide a statement containing supporting information indicating how the value rendered was determined. The statement must:

1. summarize information sufficient to identify the property including the physical and economic characteristics relevant to the opinion of value, if appropriate, and 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 your business has 50 or less employees, you may base the value estimate on the depreciation schedules used for federal income tax purposes.

You must deliver the statement within 21 days of the request.

|   |                                |                              |
|---|--------------------------------|------------------------------|
| Appraisal district name   | Property identification number | Tax year                     |
| Property owner's name   |                                |                              |
| Present mailing address   |                                |                              |
| City, town or post office, state, ZIP code  |                                | Phone (area code and number) |
| Property address  |                                |                              |
| City, town or post office, state, ZIP code  |                                |                              |
| Type of ownership   |                                |                              |
| <input type="checkbox"/> Individual <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Other (describe) _____  |                                |                              |
| Authorized agent's name   |                                |                              |
| Present mailing address   |                                |                              |
| City, town or post office, state, ZIP code  |                                | Phone (area code and number) |
| <input type="checkbox"/> By checking this box, I affirm that the information contained in my 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.  |                                |                              |
| Check the total market value of your property <input type="checkbox"/> Under \$20,000 <input type="checkbox"/> Over \$20,000.<br>If you checked "Under \$20,000," you may complete Business Personal Property rendition of Taxable Property Form 50-144 with Schedule A or this form, whichever you choose.                       |                                |                              |
| Aircraft Registration Number: _____<br>Make _____ Model or Series _____   |                                |                              |
| It is necessary that the appraisal district establish the taxable situs of the above identified aircraft as of January 1, _____.<br>Complete the questions below:<br>Where is the aircraft hangared or kept?<br>_____<br>_____  |                                |                              |
| If the above aircraft has been sold, furnish the following information:   |                                |                              |
| Name of new owner   |                                | Date sold                    |
| Present mailing address (number and street)   |                                |                              |
| City, town or post office, state, ZIP code  |                                |                              |
| Property owner's total estimate of value (optional): _____  |                                |                              |
| <b>NOTE:</b> Although rendering a value is not required, such action entitles the property owner to be notified if an appraised value greater than the rendered value is to be submitted to the appraisal review board. Property owners may protest appraised values before the appraisal review board. (Section 25.19, Tax Code) |                                |                              |

Are you the 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?  Yes  No

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 checked "Yes" above, sign and date on the first signature line below. No notarization is required.

**sign here** <sup>Signature</sup> \_\_\_\_\_ Date \_\_\_\_\_

If you checked "No" above, you must complete the following:

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

**sign here** <sup>Signature</sup> \_\_\_\_\_ Date \_\_\_\_\_

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

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

Section 22.26 of the Tax Code 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.

**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.**

**If you fail to timely file a rendition or property report required by Texas law, the chief appraiser must impose a penalty in an amount equal to 10 percent of the total taxes due on the property for the current year. If the 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 an additional penalty equal to 50 percent of the total taxes due on the property for the current year.**



# Collin Central Appraisal District

## IMPORTANT INFORMATION FOR AIRCRAFT OWNERS

The 78th Texas Legislature passed significant changes to the Property Tax Code concerning the rendering of business personal property.

- Filing of renditions is now mandatory. A penalty of 10% of the tax liability will be imposed for failure to file a timely rendition.
- Renditions are due on or before April 15. An extension to May 15 will be granted if requested in writing on or before April 15.
- The District Attorney is authorized to bring a civil suit on behalf of the appraisal district for fraud if there is evidence that a rendition included false information, or if the owner intentionally omitted required information in order to avoid taxation. If the court finds fraud, the monetary penalty is 50% of the tax liability. The matter may also be referred for criminal charges under Section 37.10 of the Penal Code.

Aircraft used in conjunction with any type of business or profession may be subject to taxation.

Please refer to the enclosed rendition form if the aircraft you own:

- Has a taxable Situs in Texas other than Collin County
- Has been damaged
- Is not income producing
- Was sold prior to January 1st

If an aircraft is engaged in interstate flight, allocation of the aircraft's market value for its use in Texas is available. To obtain this allocation of value, flight logs for the previous year should be provided with the completed rendition. In the absence of flight logs, the appraisal district will estimate the percentage of use in Texas. The notice of value you receive will reflect the allocated market value. **After appeals are heard and the tax roll is certified, the allocation percentage cannot be changed.**