

Collin Central Appraisal District
 250 Eldorado Pkwy
 McKinney, TX 75069-8023

Metro: 469.742.9200
 Toll-Free: 866.467.1110
 www.CollinCAD.org

Tax Year: _____

Property ID: _____

Geo ID: _____

CONFIDENTIAL

**BUSINESS PERSONAL PROPERTY
 RENDITION OF TAXABLE PROPERTY**

▼ PLEASE CONFIRM MAILING ADDRESS ▼

Due Date: *April 15th*

Date Printed:

CCAD OFFICE USE ONLY

DBA:

Situs:

Entities:

Exemptions:

This form is to render tangible personal property used for the production of income that you own or manage and control as a fiduciary on Jan 1. (Tax Code §22.01)
This document must be filed with the Appraisal District office in the county in which your property is taxable, not with the Texas Comptroller's office.

BUSINESS, OWNER, AND LOCATION INFORMATION (required)

Business Owner's Name:	Business/DBA Name:
Owner's Phone (area code + number):	Business Phone (area code + number):
Owner's Address (including city, state, zip):	Business Location Address (including city, zip):
Ownership Type (optional): <input type="checkbox"/> Individual <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Other: _____	Business Mailing Address (including city, state, zip):
Email Address:	

ADDITIONAL BUSINESS INFORMATION (optional)

Business Type: <input type="checkbox"/> Manufacturing <input type="checkbox"/> Wholesale <input type="checkbox"/> Retail <input type="checkbox"/> Service <input type="checkbox"/> Other: _____	Business Description:		
Building/Shopping Center Name:	Square Feet Leased/Occupied:	Annual Rental Rate per SqFt:	
Date Business Purchased:	Length of Ownership:	Date Business Started:	State Sales Tax Permit Number:
Seller Name(s) and Address(es):		Other Businesses Owned:	

Did the assets remain in place as of January 1st? YES NO, the business owned no taxable assets in Collin County as of January 1st

If the business has relocated, please fill out the below:		If the business was sold, please fill out the below:	
Date Business Relocated:	Relocation Address:	Date Business Sold:	Buyer Name(s) and Address(es):

COMPLETED RENDITION MUST BE SIGNED ON PAGE 2 OF THIS FORM!

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 (the _____ tax year) continues to be complete and accurate for the current tax year.

MARKET VALUE:

Check the total market value of your business personal property: Under \$20,000 \$20,000 or over

If you checked "Under \$20,000", please complete only Schedule A below and if applicable, Schedule F. Otherwise complete Schedules B thru F, whichever are applicable.

REPRESENTATION:

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 & Title of Owner, Authorized Agent, Fiduciary or Secured Party:

Phone (area code + number):

Present Mailing Address:

City, State, ZIP Code:

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, per Tax Code Section 22.01(c-1) and (c-2)?

NO
 YES - 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.

Property Tax Agent's Name (if not shown above)

Agent's Mailing Address (number and street)

City, State, ZIP code

Phone (area code & number)

THIS FORM MUST BE SIGNED AND DATED - By signing this document, you attest that the information contained on it and any attachments submitted with it are 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 & date on the line below: (notarization NOT required)

Print Name: _____ Signature: _____ 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 & date on the line below: (notarization IS required)

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

Print Name: _____ Signature: _____ Date: _____

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

 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 SEC. 37.10.

Did you timely apply for a September 1st 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"). 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.

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

*Provide an amount for either the "Good Faith Estimate of Market Value", or a "Historical Cost When New" and "Year Acquired". If you provide an historical cost when new and year acquired, you need not provide a good faith estimate of market value.

Please retain a copy of this completed form for your files!

PERSONAL PROPERTY VALUED AT \$20,000 OR MORE

SCHEDULE B: INVENTORY, RAW MATERIALS, AND WORK-IN-PROGRESS						
List all taxable inventory 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 January 1, also list the names and addresses of each property owner. If you carry consigned goods, also list the names and addresses of each consignor.						
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*	Year Acquired*	Property Owner Name/Address (if you manage or control property as a fiduciary)

SCHEDULE C: SUPPLIES						
List all taxable 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 January 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*	Year Acquired*	Property Owner Name/Address (if you manage or control property as a fiduciary)

SCHEDULE D: VEHICLES, 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 January 1 are taxable for the year and must be listed below. If needed, attach additional sheets or a computer-generated copy listing the information below. Report leased vehicles under Schedule F. 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*	Year Acquired* (AND)

*Provide an amount for either the "Good Faith Estimate of Market Value", or a "Historical Cost When New" and "Year Acquired". If you provide an historical cost when new and year acquired, you need not provide a good faith estimate of market value.



Business Personal Property Rendition

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 below. 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.

Rendition Statements & Reports	Deadlines	Allowed Extension(s)
Property generally	April 15	
Property regulated by the Texas Public Utility Commission, Texas Railroad Commissions, Federal Surface Transportation Board, or Federal Energy Regulatory Commission. Tax Code §22.23(d)	April 30	<ul style="list-style-type: none"> • May 15 upon written request • Additional 15 days for good cause shown

EXEMPTION: A person is entitled to an exemption from taxation of the tangible personal property that is held or used for the production of income if it has less than \$2,500 of taxable value. (Tax Code Section 11.145)

If an exemption is denied or terminated on a property, the owner must render it for taxation within 30 days from the denial or termination. (Tax Code Sections 21.01(a) and 22.02)

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 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 in the ordinary course of a trade or business.

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; 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.

For more information, visit: www.CollinCAD.org