

Instructions for Form 22.15

This rendition must list the business personal property that you owned on January 1 of the year. This includes assets being depreciated on your books, as well as assets that have been fully depreciated and assets which were expensed rather than capitalized for income tax purposes. It must provide the property owner's name and address if you manage or control the property as a fiduciary. You are required to list business personal property that is leased, rented, consigned, or loaned to you. Except as noted, you are required by law to fill out all sections of the form. If you provide substantially equivalent information to a company contracted with the appraisal district to appraise property, you are not required to file this statement. **The deadline for filing this form is April 15, 2013. You are entitled to an extension of this deadline to May 15 if you request the extension either in writing or online. An additional 15-day extension may be granted if you request it in writing or online, and show good cause for the extension. Mail your request to the chief appraiser at the address shown on the first page of the form. If you choose to file your extension request online, go to www.hcad.org/iFile.**

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 year, the owner may check the "Affirmation of Prior Year Rendition" box in Part 3. **This should be checked only if applicable and your personal property assets on January 1, were exactly the same as those assets contained in the most recent rendition statement filed.**

If your total business personal property assets are valued at less than \$20,000, and you do not check Part 3, you need only to complete the remainder of the first page on this form. You do not need to report any personal property that is exempt from property taxation. 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.

If your total business assets are worth \$20,000 or more and you do not check Part 3, you have the option of providing either a good faith estimate of their market value or the original cost of the items and the year acquired. If you provide a good faith estimate, the chief appraiser may later ask you to provide a supporting statement detailing the basis for your market value estimate. If the chief appraiser notifies you in writing asking for a supporting statement, you must provide the statement within 21 days of the date you receive the request. Your supporting statement must summarize the physical and economic characteristics relevant to your opinion of value, indicate the source of the information, give the effective date of the opinion of value, and explain the basis for the value estimate. If your business has 50 employees or less, subsection 22.07(c) allows you to base your good faith estimate of market value on depreciation schedules used for federal income tax purposes.

If you own inventory and you believe the January 1 value was less than cost, include form **23-12-A** with your 22.15 rendition. If you are a dealer/retailer of inventory that is subject to Sections 23.121, 23.124, 23.1241, or 23.127, Tax Code (alternate methods of appraising vehicles, vessels, outboard motors, trailers, manufactured housing, and heavy equipment), list this type of property on the appropriate Dealer's Inventory Declaration rather than on this form.

If you have a large number of leased assets, complete form **22.15L** which is available @ www.hcad.org/forms/22-15L.pdf. We encourage you to render electronically. Please email leasing@hcad.org to arrange for the filing of an electronic rendition for leased assets.

Section 22.26, 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. Note: Do not use a stamped signature.

IMPORTANT: You will need to complete the following forms if you have any of the following assets:

Vehicles	22.15-VEH	Vessels or other watercraft	22.15-VES
Pipestock	22.15-PS	Aircraft	22.15-AC

Call (713) 957-7800 if you need one of these forms. All forms are available on HCAD's website at www.hcad.org/forms.