

**Fort Bend Central Appraisal District**

2801 B.F. Terry Blvd.  
 Rosenberg, Texas 77471-5600  
 Tel phone: (281) 344-8623  
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REV 11.06

**CONFIDENTIAL**  
**BUSINESS PERSONAL PROPERTY RENDITION**  
**OF TAXABLE PROPERTY**  
**Year 2012**

**This rendition must list the business personal property that you own, that you manage and control as a fiduciary or that was leased, loaned, consigned, or rented to you on January 1 of this year. 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. SPACES DENOTED \* ARE OPTIONAL.**

Please make corrections in the following section if applicable.	Appraisal Districts Property Identification #	
	DBA:	
City, State, Zip Code		Phone (area code and number) (optional)
Type of Ownership (check one)	<input type="checkbox"/> Individual <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Other (describe) _____	
Area occupied at this location (square feet)	<input type="checkbox"/> Leased Space <input type="checkbox"/> Owned Space	Sales Tax Permit Number
Authorized tax agent's name (if applicable):		Agent area code & Ph #
Agent's mailing address	City	State      Zip

Please provide the following information if the business has been closed, sold, or moved to a new location.

<input type="checkbox"/> Business was closed <input type="checkbox"/> Business was sold <input type="checkbox"/> Business was moved Date business was closed, sold, or moved	Physical address business was moved to
Name, Address & Phone Number of Seller	Name, Address, & Phone Number of Buyer

**DEADLINE: This form must be delivered or postmarked no later than April 15, 2012. 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.**

**Are your total business personal property assets worth \$20,000 or more?  Yes     No. If you answered "no", complete Part 2 on page 2. If you answered "yes" skip Part 2 and complete Parts 3, 4, 5, 6, and 7.**

**Complete the signature block below and return the form to the Fort Bend Central Appraisal District address shown above.**

**Signature and Affirmation**

**I attest that the information contained in this rendition is true and accurate to the best of my knowledge and belief.**

Owner/Agent Signature	Title	A check mark here <input type="checkbox"/> affirms that the most recent rendition on file with the appraisal district continues to be accurate in lieu of completion of the 2012 rendition.
Printed Name	Date	
Company Name	Area code & Ph #	<b>Notary Statement:</b> Complete if signer is not an owner, employee, or officer of the company or affiliated company SUBSCRIBED AND SWORN TO BEFORE ME this the _____ day of _____, 20____. seal
Section 22.26 of the Property 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.		
		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 SECTION 37.10, PENAL CODE.**

**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 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.

**Part 2: General description of Business Personal Property assets. Complete the following table ONLY if your business personal property assets are worth less than \$20,000.** You may attach additional pages or a computer-generated printout of the information if you prefer. If you do, please put your name, your account number, and "Part 2" on the attachment.

A. General Property Description by Type/Category (Inventory, parts, tools, supplies, furniture, office equipment, and vehicles with full description)	B. Property Address or Address where Taxable if Different from Page 1	C. Good Faith Estimate of Market Value (Optional)*	D. Property Owner Name/Address if you Manage or Control the Property as Fiduciary
<b>Total</b>			

\* "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, Tax Code.

Note: 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, and trailers, manufactured housing, and heavy equipment), list this type of property on the appropriate Dealer's Inventory Declaration rather than this schedule.

**Part 3: Inventory held for sale.** Complete the following table ONLY if your business personal property assets are worth \$20,000 or MORE. You may attach additional pages or a computer-generated printout of the information if you prefer; if you do, please put your name, your account number, and "Part 3" on the attachment. You must describe each type or category of inventory (Column A) and give an estimate of the quantity of items in the inventory (Column B). You must give the location of the inventory or the place where it is taxable (Column C), then, you must either give your good faith estimate of the market value in the category (Column D) or the original cost and date you acquired the items (Column E). Original cost means the same as historical cost when new. Note: 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 that you must provide a supporting statement, you must do so 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 you have no inventory items in your possession, write "none". 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, and trailers, manufactured equipment), list this type of property on the appropriate Dealer's Inventory Declaration rather than on this form.

			Complete either Column D or Column E		
A. Category of Inventory	B. Quantity of Items in Category	C. Location if Different from Page 1	D. Owner's Good Faith Opinion of Market Value*	E.	
				Original Cost**	Date Acquired**
<b>Total</b>					

\*If you provide an amount in the "good faith estimate of market value," you need not to complete a "historical cost when new" and "year required". "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 to determination of fraud or intent to evade tax; or (3) a protest under Section 41.41, Tax Code.

\*\*If you provide an amount in a "historical cost when new" and "year acquired," you need not to complete "good faith estimate of market value."

**Part 4: Items leased, loaned, consigned or rented to others.** Complete the following table ONLY if your business personal property assets are worth \$20,000 or MORE. You may attach additional pages or a computer-generated printout of the information if you prefer; if you do, please put your name, your account number, and "Part 4" on the attachment. In the spaces below itemize assets by location. As with inventory held for sale, you must provide an estimate of the quantity of items and either a good faith estimate of the market value of the items or their original cost and date of acquisition. To avoid duplication, please include the contract number and the name of the lessee. If you own no taxable assets leased or rented to others, write "none".

**OPTIONAL**

						Complete either Column G or Column H		
A. Description	B. Lessee's Name	C. Contract Number	D. Quantity of Items in Category	E. Physical Address where Items are Located/Taxable	F. Auto Exemption & Affidavit on File	G. Owner's Good Faith Opinion of Market Value*	H.	
							Original Cost**	Date Acquired**
<b>Total</b>								

\*If you provide an amount in the "good faith estimate of market value," you need not to complete a "historical cost when new" and "year required". "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 to determination of fraud or intent to evade tax; or (3) a protest under Section 41.41, Tax Code.

\*\*If you provide an amount in a "historical cost when new" and "year acquired," you need not to complete "good faith estimate of market value."

**Part 5: Supplies, raw materials, work in process.** Complete the following table ONLY if your business personal property assets are worth \$20,000 or MORE. You may attach additional pages or a computer-generated printout of the information if you prefer; if you do, please put your name, your account number, and "Part 5" on the attachment. For each category of items (Column A) you must give an estimate of the quantity of items in the inventory (Column B). You must give the location of the items or the place where they are taxable (Column C). Then, you must either give your good faith estimate of the market value of the items in the category (Column D) or the original cost and date you acquired the items (Column E). If you have no inventory of this type in your possession, write "none".

				Complete either Column D or Column E		
A. Category of Inventory	B. Property Owner Name & Address, if you manage or control property as a fiduciary.	C. Quantity of Items in Category	D. Location if Different from Page 1	E. Owner's Good Faith Opinion of Market Value*	F.	
					Original Cost**	Date Acquired**
Supplies						
Raw Materials						
Work in Process						
<b>Total</b>						

\*If you provide an amount in the "good faith estimate of market value," you need not to complete a "historical cost when new" and "year required". "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 to determination of fraud or intent to evade tax; or (3) a protest under Section 41.41, Tax Code.

\*\*If you provide an amount in a "historical cost when new" and "year acquired," you need not to complete "good faith estimate of market value."

**Part 6: Furniture, fixtures, machinery, equipment, computers, electronic items, vehicles and other fixed assets.**

Complete the following table ONLY if your business personal property assets are worth \$20,000 or MORE. You may attach additional pages or a computer-generated printout of the information if you prefer; if you do, please put your name, your account number, and "Part 6" on the attachment. You may complete either Table A (if you wish to give a good faith estimate of the market value of these items), or Table B (if you wish to give original cost and year of acquisition instead of good faith estimate of market value). For convenience, this form asks for totals for each category. If you prefer, you may attach an itemized list. If you do so, please label it Part 6. If you have none of these items in your possession, write "none". All vehicles owned must be listed on a separate page with a full description. The vehicle values must be entered in Column g.

**Table A: Fixed assets estimate of value**

	a. Furniture & Fixtures	b. Office Machines	c. Mobile Radio, Telephones, PBX, Cell Phone, Fax	d. All Other Machinery & Equipment	e. Computers (PC and Peripherals)	f. Computers (Mainframe & Servers)	g. Vehicles (Attach full descriptions)	h. Miscellaneous (Describe)
Location if Different from Page 1								
Good Faith Estimate of Market Value* or Historical Cost & Year acquired. **								

**Table B: Fixed assets original cost and year of acquisition. Please give total original cost for each category by year.** The cost of an asset is the amount paid in cash or cash equivalent including sales tax, freight in, installation, testing, etc.

Year Acquired	a. Furniture & Fixtures	b. Office Machines	c. Mobile Radio, Telephones, PBX, Cell Phones, Fax	d. All Other Machinery & Equipment	e. Computers (PC and Peripherals)	f. Computers (Mainframe & Servers)	g. Vehicles (Attach full descriptions)	h. Miscellaneous (Describe)
Earlier than 1997								
1997								
1998								
1999								
2000								
2001								
2002								
2003								
2004								
2005								
2006								
2007								
2008								
2009								
2010								
2011								
<b>Totals</b>								

\*If you provide an amount in the "good faith estimate of market value," you need not to complete a "historical cost when new" and "year required". "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 to determination of fraud or intent to evade tax; or (3) a protest under Section 41.41, Tax Code.

\*\*If you provide an amount in a "historical cost when new" and "year acquired," you need not to complete "good faith estimate of market value."

**Part 7: Property leased, loaned, consigned, or rented to you.** These items should be listed only in the table below. You may attach additional pages or a computer-generated printout of the information if you prefer; if you do, please put your name, your account number, and "Part 7" on the attachments. The chief appraiser requires you to provide the following information for any items that you have leased, loaned, consigned, or rented from others. If you have none of these items in your possession, write "none". Taxable property observed during field inspections of your business location is assumed to be owned by your company unless written notification is provided with correct owner name, address and asset description on the following table.

Description of Item	Name, Address, and Telephone Number of Owner	Location if different from Page 1	Selling Price if stated in the lease	Annual Rent

**You have completed your rendition.**

**Be sure to complete the signature and affirmation on Page 1.**

**DEFINITIONS**

**Personal Property:** Consists of every kind of property that is not real property; generally, property that is movable without damage to itself or the associated real property.

**Inventory:** Personal property that is held for sale or lease to the public by a commercial enterprise.

**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.

**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).

**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.

**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.

**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. Your 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, Tax Code.

NOTE: 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), this type of property on the appropriate Dealer's Inventory Declaration rather than this schedule.

**Original Cost (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.

**Year Acquired:** The year that you purchased the property.

**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.

**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.

**INSTRUCTIONS FOR PERSONAL PROPERTY RENDITIONS**  
**PLEASE READ CAREFULLY**

RENDITIONS MUST BE COMPLETED AND RETURNED TO THE APPRAISAL DISTRICT BETWEEN JANUARY 1<sup>ST</sup> AND NO LATER THAN APRIL 15<sup>TH</sup> OF EACH YEAR.

Section 22.01(a), Texas Property Tax Code, provides that all persons, partnerships, associations, or corporations doing business in the state shall render for taxation all tangible personal property used for the production of income that is owned or that is managed or controlled as a fiduciary on January 1 of each year. The information that you provide in your rendition is confidential by law.

**Section 22.28 requires a 10 percent penalty be imposed if you fail to timely file a rendition of your business personal property.** Penalties apply if renditions are not received or if renditions are received late.

According to Section 37.10 of the Texas Penal Code, any person making a false entry upon the Confidential Personal Property Rendition may be subject to a fine, or imprisonment, or both fine and imprisonment.

Itemize business assets on the rendition. You may include documentation (see list below) if you wish. Documentation to support your rendition may be found in one of these documents:

1. IRS tax return documentation (Schedule L-Fixed Assets and Schedule C-Inventory).
2. Balance sheet (as of December 31).
3. Sales Contract (Recent Asset Acquisitions and Lease Agreements).
4. Company Sale Agreement.
5. CPA/Accountant Certified Statements.
6. Company's list of assets must include; asset description, year of acquisition and original cost (if new) or price paid (if used). Appropriate depreciation factors will be applied to rendered cost information. You may provide your estimated value of assets but supporting documentation may be required if value estimates appear incorrect.
7. If requesting markdown or shrinkage regarding inventory, supporting validation documentation must be supplied.

**If your business has changed names, been discontinued or sold, or you have changed your mailing address and/or business location address, it is essential that you provide current correct information including the new owner name and mailing address (see page one of the rendition).**

**TAX AGENTS:** Provide a copy of the Appointment of Agent with the rendition(s) being filed.

Please contact the Personal Property Department of the Fort Bend Central Appraisal District (281-344-8623) if you need assistance or if you have any questions.