



**BRAZORIA COUNTY APPRAISAL DISTRICT--- OFFICE OF THE CHIEF APPRAISER**  
500 North Chenango – Angleton, Texas 77515-4650 (PH 979-849-7792 FAX 979-849-7984)

**CONFIDENTIAL**

**BUSINESS PERSONAL PROPERTY RENDITION OF TAXABLE PROPERTY**

For January 1, 2013

AGENT NAME AND MAILING ADDRESS OR  
BUSINESS NAME AND MAILING ADDRESS

ACCOUNT NUMBERS & LEGAL DESCRIPTION

**GENERAL INSTRUCTIONS:** This form is for use in rendering, pursuant to Tax Code §22.01, tangible personal property used for the production of income that you own or manage and control as a fiduciary on January 1 of this year.

**FILING AND DEADLINES:** Rendition statements and property reports must be delivered to the chief appraiser after January 1 and not later than April 15, except as provided by Tax Code §22.02. 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. Pursuant to Tax Code §22.02, if an exemption applicable to a property on January 1 terminates during the tax year, the person who owns or acquires the property on the date applicability of the exemption terminates shall render the property for taxation within 30 days after the date of termination. If the chief appraiser denies an application for an exemption for property subject to rendition pursuant to Tax Code §22.01(a), the person who owns the property on the date the application is denied shall render the property for taxation in the required manner within 30 days after the date of denial.

**INSPECTION OF PROPERTY:** Pursuant to Tax Code §22.07, the chief appraiser or his authorized representative may enter the premises of a business, trade, or profession and inspect the property to determine the existence and market value of tangible personal property used for the production of income and having a taxable situs in the district.

**REQUEST FOR STATEMENT REGARDING VALUE:** Pursuant to Tax Code §22.07, the chief appraiser may request, either in writing or by electronic means, that the property owner provide a statement containing supporting information indicating how value rendered was determined. The property owner must deliver the statement to the chief appraiser, either in writing or by electronic means, not later than the 21st day after the date the chief appraiser's request is received. The statement must:

- (1) summarize information sufficient to identify the property, including:
  - (A) the physical and economic characteristics relevant to the opinion of value, if appropriate; and
  - (B) 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 the property owner is a business with 50 employees or less, the property owner may base the estimate of value on the depreciation schedules used for federal income tax purposes. Failure to comply in a timely manner is considered to be a failure to timely render and the Tax Code requires that penalties be applied by the chief appraiser.

**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.

NATURE OF BUSINESS \_\_\_\_\_

Number of square feet business occupies at this location (optional) \_\_\_\_\_

NAME OF OWNER \_\_\_\_\_

ADDRESS OF OWNER \_\_\_\_\_

BUSINESS PHONE \_\_\_\_\_

IF BUSINESS HAS BEEN DISCONTINUED OR SOLD, PLEASE INDICATE DATE AND TO WHOM SOLD (OPTIONAL) \_\_\_\_\_

**GENERAL DESCRIPTION OF BUSINESS ASSETS**

1. Give location of assets if different from location above: \_\_\_\_\_
2. Please describe the general types of assets you own (merchandise, parts, tools, supplies, office equip, trucks, trailers, etc.):  
\_\_\_\_\_

3.  I affirm that the information contained in the most recent rendition statement filed by the property owner in a prior year is accurate with respect to the current tax year in accordance with Section 22.01(l) of the Texas Property Tax Code. (If checked, you may skip to part D, Signature and Affirmation)"

4. What do you estimate to be the total market value of your business assets?  
 Under \$20,000 (optional: give estimated market value \_\_\_\_\_)  
 \$20,000 or more

\* If you checked under \$20,000, you may skip to part D. If you checked \$20,000 or more, please complete all parts of the form.

**CONSIGNED GOODS**

PLEASE PROVIDE THE FOLLOWING INFORMATION FOR GOODS, STOCK, INVENTORY AND/OR MERCHANDISE IN YOUR POSSESSION ON JANUARY 1 FOR WHICH YOU ARE NOT LIABLE FOR AD VALOREM TAXES. ATTACH ADDITIONAL SHEETS AS NEEDED.

NAME OF CONSIGNOR \_\_\_\_\_ DESCRIPTION OF CONSIGNMENT \_\_\_\_\_  
 ADDRESS \_\_\_\_\_ ESTIMATE OF TOTAL VALUE(OPTIONAL) \_\_\_\_\_

**PART A - INVENTORY**

*CHECK INVENTORY ACCOUNTING METHOD (optional)*

ORIGINAL COST  REPLACEMENT COST  LIFO  LIFO RESERVE  FIFO  OTHER

|                       | QUANTITY | HISTORICAL COST | GOOD FAITH ESTIMATE OF MARKET VALUE | YEAR ACQUIRED | DO NOT WRITE IN THIS SPACE |       |
|-----------------------|----------|-----------------|-------------------------------------|---------------|----------------------------|-------|
|                       |          |                 |                                     |               | FACTOR                     | VALUE |
| 1. INVENTORY/SUPPLIES |          |                 |                                     |               |                            |       |
| 2. CONSIGNED GOODS    |          |                 |                                     |               |                            |       |
| 3. RAW MATERIALS      |          |                 |                                     |               |                            |       |
| 4. GOODS IN PROCESS   |          |                 |                                     |               |                            |       |
| 5. FINISHED PRODUCTS  |          |                 |                                     |               |                            |       |

**PART B - FIXED ASSETS**

| 6                   |                          | COMPUTERS PC - 4 YEAR LIFE     |                            |       |  |
|---------------------|--------------------------|--------------------------------|----------------------------|-------|--|
| YEAR ACQUIRED (and) | HISTORICAL COST NEW (or) | GOOD FAITH EST OF MARKET VALUE | DO NOT WRITE IN THIS SPACE |       |  |
|                     |                          |                                | FACTOR                     | VALUE |  |
| 2012                |                          |                                |                            |       |  |
| 2011                |                          |                                |                            |       |  |
| 2010                |                          |                                |                            |       |  |
| 2009                |                          |                                |                            |       |  |
| 2008 & older        |                          |                                |                            |       |  |
|                     |                          |                                | TOTAL                      |       |  |

| 6A                  |                          | COMPUTERS MAINFRAME - 6 YEAR LIFE |                            |       |  |
|---------------------|--------------------------|-----------------------------------|----------------------------|-------|--|
| YEAR ACQUIRED (and) | HISTORICAL COST NEW (or) | GOOD FAITH EST OF MARKET VALUE    | DO NOT WRITE IN THIS SPACE |       |  |
|                     |                          |                                   | FACTOR                     | VALUE |  |
| 2012                |                          |                                   |                            |       |  |
| 2011                |                          |                                   |                            |       |  |
| 2010                |                          |                                   |                            |       |  |
| 2009                |                          |                                   |                            |       |  |
| 2008                |                          |                                   |                            |       |  |
| 2007                |                          |                                   |                            |       |  |
| 2006 & older        |                          |                                   |                            |       |  |
|                     |                          |                                   | TOTAL                      |       |  |

| 6B                  |                          | TELEPHONE/FAX EQUIPMENT - 5 YEAR LIFE |                            |       |  |
|---------------------|--------------------------|---------------------------------------|----------------------------|-------|--|
| YEAR ACQUIRED (and) | HISTORICAL COST NEW (or) | GOOD FAITH EST OF MARKET VALUE        | DO NOT WRITE IN THIS SPACE |       |  |
|                     |                          |                                       | FACTOR                     | VALUE |  |
| 2012                |                          |                                       |                            |       |  |
| 2011                |                          |                                       |                            |       |  |
| 2010                |                          |                                       |                            |       |  |
| 2009                |                          |                                       |                            |       |  |
| 2008                |                          |                                       |                            |       |  |
| 2007 & older        |                          |                                       |                            |       |  |
|                     |                          |                                       | TOTAL                      |       |  |

| 6C                  | BUSINESS MACHINES - 8 YEAR LIFE |                                   |                            |       |
|---------------------|---------------------------------|-----------------------------------|----------------------------|-------|
| YEAR ACQUIRED (and) | HISTORICAL COST<br>NEW (or)     | GOOD FAITH EST OF<br>MARKET VALUE | DO NOT WRITE IN THIS SPACE |       |
|                     |                                 |                                   | FACTOR                     | VALUE |
| 2012                |                                 |                                   |                            |       |
| 2011                |                                 |                                   |                            |       |
| 2010                |                                 |                                   |                            |       |
| 2009                |                                 |                                   |                            |       |
| 2008                |                                 |                                   |                            |       |
| 2007                |                                 |                                   |                            |       |
| 2006                |                                 |                                   |                            |       |
| 2005                |                                 |                                   |                            |       |
| 2004 & older        |                                 |                                   |                            |       |
|                     |                                 |                                   | TOTAL                      |       |

| 7                   | FURNITURE FIXTURES - 10 YEAR LIFE |                                   |                            |       |
|---------------------|-----------------------------------|-----------------------------------|----------------------------|-------|
| YEAR ACQUIRED (and) | HISTORICAL COST<br>NEW (or)       | GOOD FAITH EST OF<br>MARKET VALUE | DO NOT WRITE IN THIS SPACE |       |
|                     |                                   |                                   | FACTOR                     | VALUE |
| 2012                |                                   |                                   |                            |       |
| 2011                |                                   |                                   |                            |       |
| 2010                |                                   |                                   |                            |       |
| 2009                |                                   |                                   |                            |       |
| 2008                |                                   |                                   |                            |       |
| 2007                |                                   |                                   |                            |       |
| 2006                |                                   |                                   |                            |       |
| 2005                |                                   |                                   |                            |       |
| 2004                |                                   |                                   |                            |       |
| 2003                |                                   |                                   |                            |       |
| 2002 & older        |                                   |                                   |                            |       |
|                     |                                   |                                   | TOTAL                      |       |

| 8   | MACHINERY & EQUIPMENT - 10 YEAR LIFE |                                   |                            |       |
|---|--------------------------------------|-----------------------------------|----------------------------|-------|
| In addition, please attach a list showing make & size of machinery & equipment. |                                      |                                   |                            |       |
| YEAR ACQUIRED (and)   | HISTORICAL COST<br>NEW (or)          | GOOD FAITH EST OF<br>MARKET VALUE | DO NOT WRITE IN THIS SPACE |       |
|   |                                      |                                   | FACTOR                     | VALUE |
| 2012  |                                      |                                   |                            |       |
| 2011  |                                      |                                   |                            |       |
| 2010  |                                      |                                   |                            |       |
| 2009  |                                      |                                   |                            |       |
| 2008  |                                      |                                   |                            |       |
| 2007  |                                      |                                   |                            |       |
| 2006  |                                      |                                   |                            |       |
| 2005  |                                      |                                   |                            |       |
| 2004  |                                      |                                   |                            |       |
| 2003  |                                      |                                   |                            |       |
| 2002 & older  |                                      |                                   |                            |       |
|   |                                      |                                   | TOTAL                      |       |

| 9                   | LEASEHOLD IMPROVEMENTS/SIGNAGE - 8 YEAR LIFE |                                   |                            |       |
|---------------------|--|-----------------------------------|----------------------------|-------|
| YEAR ACQUIRED (and) | HISTORICAL COST<br>NEW (or)                  | GOOD FAITH EST OF<br>MARKET VALUE | DO NOT WRITE IN THIS SPACE |       |
|                     |  |                                   | FACTOR                     | VALUE |
| 2012                |  |                                   |                            |       |
| 2011                |  |                                   |                            |       |
| 2010                |  |                                   |                            |       |
| 2009                |  |                                   |                            |       |
| 2008                |  |                                   |                            |       |
| 2007                |  |                                   |                            |       |
| 2006                |  |                                   |                            |       |
| 2005                |  |                                   |                            |       |
| 2004 & older        |  |                                   |                            |       |
|                     |  |                                   | TOTAL                      |       |

| 10                  | VEHICLES (1 ton and under) - 5 YEAR LIFE                                      |                                   |                            |       |
|---------------------|---|-----------------------------------|----------------------------|-------|
|                     | In addition, please attach a list showing make, body type & license or VIN #. |                                   |                            |       |
| YEAR ACQUIRED (and) | HISTORICAL COST<br>NEW (or)   | GOOD FAITH EST OF<br>MARKET VALUE | DO NOT WRITE IN THIS SPACE |       |
|                     |   |                                   | FACTOR                     | VALUE |
| 2012                |   |                                   |                            |       |
| 2011                |   |                                   |                            |       |
| 2010                |   |                                   |                            |       |
| 2009                |   |                                   |                            |       |
| 2008                |   |                                   |                            |       |
| 2007 & older        |   |                                   |                            |       |
|                     |   |                                   |                            | TOTAL |

| 11                  | VEHICLES (over 1 ton) - 8 YEAR LIFE   |                                   |                            |       |
|---------------------|---|-----------------------------------|----------------------------|-------|
|                     | In addition, please attach a list showing make, body type & license or VIN #. |                                   |                            |       |
| YEAR ACQUIRED (and) | HISTORICAL COST<br>NEW (or)   | GOOD FAITH EST OF<br>MARKET VALUE | DO NOT WRITE IN THIS SPACE |       |
|                     |   |                                   | FACTOR                     | VALUE |
| 2012                |   |                                   |                            |       |
| 2011                |   |                                   |                            |       |
| 2010                |   |                                   |                            |       |
| 2009                |   |                                   |                            |       |
| 2008                |   |                                   |                            |       |
| 2007                |   |                                   |                            |       |
| 2006                |   |                                   |                            |       |
| 2005                |   |                                   |                            |       |
| 2004 & older        |   |                                   |                            |       |
|                     |   |                                   |                            | TOTAL |

**PART C-LEASED EQUIP**

**LEASED EQUIPMENT**

If, on January 1, you have in your possession any business equipment or vehicles which are leased, loaned, stored or otherwise held and not owned by you, the kind, nature and value of such equipment should be reported below.

LISTING FOR OTHERS - Persons required to list property on behalf of others shall list it in the same manner in which they are required to list their own, but they shall list it separately from their own, specifying in each case the name of the person, estate, company or corporation to whom it belongs. (TEXAS PROPERTY TAX CODE Section 22.04 [a]).

| NAME AND ADDRESS OF OWNER OF LEASE EQUIPMENT | BEGIN AND END DATE OF LEASE (OPTIONAL) | DESCRIPTION | SELLING PRICE IF STATED IN YOUR LEASE (OPTIONAL) | MONTHLY RENT (OPTIONAL) |
|--|--|-------------|--|-------------------------|
|  |  |             |  |                         |
|  |  |             |  |                         |
|  |  |             |  |                         |
|  |  |             |  |                         |

**PART D-SIGNATURE & AFFIRMATION**

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.

**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 FILLING OUT THIS FORM AS:  MANAGER  AUTHORIZED AGENT  IN A FIDUCIARY CAPACITY

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.

SIGN NAME \_\_\_\_\_ TITLE \_\_\_\_\_ TELEPHONE \_\_\_\_\_

PRINT NAME \_\_\_\_\_ DATE \_\_\_\_\_

ADDRESS \_\_\_\_\_

CITY, STATE, ZIP \_\_\_\_\_

IF THIS DOCUMENT IS BEING PREPARED BY SOMEONE OTHER THAN THE OWNER, OWNER'S EMPLOYEE, OR OWNER'S AFFILIATED ENTITY, PLEASE HAVE FORM NOTORIZED BELOW.

SUBSCRIBED AND SWORN TO BEFORE ME this the \_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_.

\_\_\_\_\_  
Notary Public

## Definitions

**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.

**Inventory:** Personal property that is held for sale 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. A person is not required to render for taxation personal property appraised under section 23.24. ( A detailed explanation of section 23.24 can be found at [www.window.state.tx.us/taxinfo/proptax](http://www.window.state.tx.us/taxinfo/proptax) )

**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.

**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.