

# Railroad Rendition of Taxable Property

Form 50-156

**CONFIDENTIAL**

Tax Year

Appraisal District's Name

Appraisal District Account Number (if known)

**GENERAL INFORMATION:** This form is for a railroad corporation to render property used for the production of income that it owned or possessed on Jan. 1 of this year (Tax Code Section 22.01 and 22.05).

**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.**

## SECTION 1: Property Owner Information

Property Owner's Name

Mailing Address, City, State, ZIP Code

Phone Number (area code and number)

Email Address

Property owner is (check one):

Individual  Corporation  Partnership  Trust  Association  Nonprofit Corporation  Other: \_\_\_\_\_

## SECTION 2: Party Filing Report

Property Owner  Secured Party  
 Employee of Property Owner  Fiduciary  
 Authorized Agent  Other \_\_\_\_\_  
 Employee of Property Owner on Behalf of Affiliated Entity of the Property Owner

**NOTE:** When a corporation is required to file this 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 on behalf of the corporation must sign the report (Tax Code Section 22.26(b)).

Name of individual authorized to sign this report

Title or Position

Mailing Address, City, State, ZIP Code

Phone Number (area code and number)

Email Address

Complete if applicable.

By checking this box, I affirm that the information contained in the most recent rendition statement filed in \_\_\_\_\_ continues to be complete and accurate for the current tax year. (Prior Tax Year)

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 as defined by Tax Code Section 22.01(c-1) and (c-2)? .....  Yes  No

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.

## SECTION 3: Property Information

Identify each of the taxing units in which the railroad corporation property is located:

Complete the four schedules in this form to render railroad property as required by Tax Code Section 22.05(b).

- Summary of Inventory Schedule is a summary of the detailed information provided on Schedules 1, 2 and 3.
- Schedule 1 is to list the railroad corporation's real estate.
- Schedule 2 is to identify the railroad corridor.
- Schedule 3 is to list all personal property.

If the personal property rendered has an aggregate value of less than \$20,000, the rendition may contain only the name and address of the property owner, a general description of the property by type or category and the physical location or taxable situs of the property (Tax Code Section 22.01(f)).

**SECTION 4: Affirmation and Signature**

**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.**

I, \_\_\_\_\_,  
 Printed Name of Authorized Individual

swear or affirm that the information provided in this report is true and accurate to the best of my knowledge and belief.

**NOTE:** If the person filing and signing this report is **not** the property owner, an employee of the property owner, an employee of a property owner signing on behalf of an affiliated entity of the property owner or a secured party as defined by Tax Code Section 22.01, the signature below must be notarized.

**sign here** ➔

\_\_\_\_\_  
 Signature of Authorized Individual

\_\_\_\_\_  
 Date

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

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

## Important Information

**GENERAL INFORMATION:** This form is for a railroad corporation to render property used for the production of income that it owned or possessed on Jan. 1 of this year (Tax Code Section 22.01 and 22.05). This report is confidential unless disclosure is permitted under 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 deadlines indicated below.

**PENALTIES:** Failure to timely file a required rendition statement or property report will incur a penalty of 10 percent of the total amount of taxes imposed on the property for that year. An additional penalty will be incurred of 50 percent of the total amount of taxes imposed on the property for the tax year of the statement or report, if a court determines that:

1. a person filed a false statement or report with the intent to commit fraud or to evade the tax; or
2. for the purpose of affecting the course or outcome of an inspection, investigation, determination, or other proceeding before the appraisal district, a person:
  - altered, destroyed or concealed any record, document or thing;
  - presented to the chief appraiser any altered or fraudulent record, document or thing; or
  - otherwise engages in fraudulent conduct.

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

# Summary of Inventory Schedule

Name of Railroad: \_\_\_\_\_

## Schedule 1: Real Estate

Total market value from Schedule 1 (Optional)\* \_\_\_\_\_

## Schedule 2: Railroad Corridor

		Market Value Estimate (Required by Law)	
Main line _____	Miles @ \$ _____	Per mile \$ _____	
Branch line _____	Miles @ \$ _____	Per mile \$ _____	
Side track _____	Miles @ \$ _____	Per mile \$ _____	
			Total corridor value \$ _____

### Signals and Communications

Signals _____	Miles @ \$ _____	Per mile \$ _____	
Signals _____	Miles @ \$ _____	Per mile \$ _____	
Communication _____	Miles @ \$ _____	Per mile \$ _____	
			Total Signals and Communications \$ _____

### Buildings:

_____	_____		
_____	_____		
_____	_____		
_____	_____		
			Total Buildings \$ _____
			Grand Total Market Value from Schedule 2 \$ _____

## Schedule 3: Personal Property

_____	_____		
_____	_____		
_____	_____		
_____	_____		
			Grand Total Market Value from Schedule 3 \$ _____

## Summary of Schedule 1, 2 and 3

Grand Total Value for Schedules 1, 2 and 3 (Optional)\* \$ \_\_\_\_\_

\* 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 (Tax Code Section 25.19). Property owners may protest appraised values before the appraisal review board.

# Schedule 1: Real Estate

Name of Railroad: \_\_\_\_\_

The following described lands, town lots, etc., in \_\_\_\_\_ Appraisal District are outside the railroad corridor. These lots or lands should be placed on the real property appraisal rolls.

In lieu of filling out the table in this schedule, a spreadsheet setting forth the information may be submitted. All such information must be separately identified in a manner that conforms to the column headers used in the schedule's table.

Abst. No.	Sect.	Block	Code for Each Taxing Unit Survey and/or Lot, Block, Addition	Number Acres	Estimated Market Value (Optional)*

\* 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 (Tax Code Section 25.19). Property owners may protest appraised values before the appraisal review board

## Schedule 2: Railroad Corridor

**Name of Railroad:** \_\_\_\_\_

The following described lands, town lots, etc., in \_\_\_\_\_ Appraisal District are right-of-way and station grounds (railroad corridor) included in and valued with Schedule 2. Assessors will not assess the same as lands or lots on tax rolls, but they should be credited to the different grants on the assessor's abstracts to prevent their appearance on the unrendered rolls.

In lieu of filling out the table in this schedule, a spreadsheet setting forth the information may be submitted. All such information must be separately identified in a manner that conforms to the column headers used in the schedule's table.

Abst. No.	Sect.	Block	Code for Each Taxing Unit Survey and/or Lot, Block, Addition	Number Acres	Estimated Market Value

## Schedule 3: Personal Property

Name of Railroad: \_\_\_\_\_

Under Tax Code Section 22.01(f), if the personal property rendered has an aggregate value of less than \$20,000, the rendition may contain only the name and address of the property owner, a general description of the property by type or category and the physical location or taxable situs of the property.

List personal property of whatsoever kind, except items included in Schedule 2.

In lieu of filling out the table in this schedule, a spreadsheet setting forth the information may be submitted. All such information must be separately identified in a manner that conforms to the column headers used in the schedule's table.

Description	Code	Good Faith Estimate of Market Value**	OR	Historical Cost When New**	AND	Year Acquired*

\*\* Provide an amount for either the good faith estimate of market value, or a historical cost when new and year acquired. If you provided an historical cost when new and year acquired, you need not provide a good faith estimate of market value.