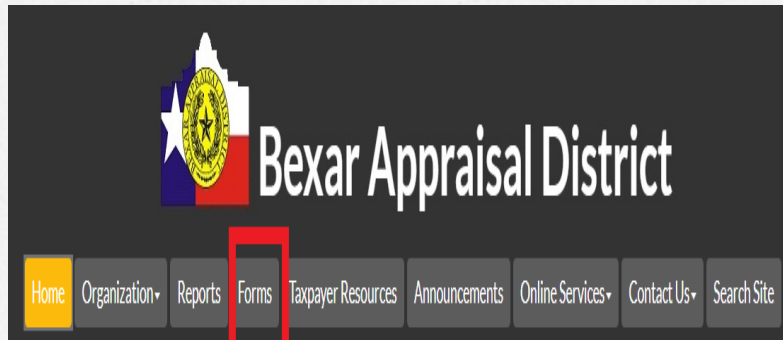




Bexar Appraisal District

How to complete a
Business Personal Property
Rendition Form

Rendition application forms are located on the
bcad.org website



PERSONAL PROPERTY FORMS

Application/Form

- Personal Property Rendition
 - Personal Property Rendition - Information
 - Allocation of Personal Property Form 50-147
 - Personal Property Goods in Transit Exemption
 - Rendition Extension Request Form
 - Billboard and Outdoor Sign Rendition
 - Leased Vehicle Rendition
 - Property In Storage Rendition
 - Statement of Valuation of Rolling Stock
 - Life Residual Index and Depreciation Tables
- Rendition Generally Section 22.01
 - Personal Property Freeport Exemption
 - Personal Property Vehicle Exemption
 - Aircraft Rendition
 - Leased Equipment Rendition
 - Pipeline Rendition
 - Railroad Rendition of Taxable Property
 - Utility Rendition
 - Taxing Unit Codes

Business Personal Property

Tangible property owned and used by a business for the production of income. BPP is generally movable and is not affixed to or associated with the real property (structures and land). Like real property, business personal property is taxable in Texas and is valued by the CADs, BPP is primarily composed of *Fixed assets* and *Inventory*.



Business Personal Property

Fixed Assets

Also known as “use” assets, are items commonly described as furniture, machinery, signs, some leasehold, office equipment, electronics, computer and data equipment, vehicles and trailers, aircraft, watercraft and every other kind of asset that is held by its owner to be used for the purpose it was created.





Inventory & Supplies

BPP that is held by a commercial or industrial enterprise for consumption, processing or sale. Inventory can be further described as raw materials, foods in process, finished goods, goods held for sale, consigned goods and floor planned goods.



BPP Rendition Overview

A form used to report all taxable property (fixed assets and inventory) owned as of January 1, Tax code Section 22.01.

State law requires, on or before **April 15**, a person shall render for taxation all tangible personal property used for the production of income that the person owns or manages and controls as a fiduciary on January 1. A penalty of 10% of the tax liability will be imposed for failure to file a timely rendition.

Furthermore, providing detailed cost information in your rendition will greatly aid in our efforts to accurately appraise your business.

Bexar Appraisal District

COMMON ACCT.#	RETURN COMPLETED BY	IF OUT OF BUSINESS GIVE DATE (OPTIONAL)
PID:	15 APRIL	
NAME OF BUSINESS (DBA) AND LOCATION OF PROPERTY:		

Steps to complete:

Step 1

Fill out:

- Name of Business (DBA) and location of the property

Step 2

- Select total market value of your property:
- Under 20,000-complete sections 1A and 9
- Over 20,000-complete *all* sections *except* section 1A
 - Same as prior year-complete section 9

Step 3

- Specify date if business sold/moved
- Is there a new owner or new location
- If you selected "Under 20,000" complete Section 1A

COMMON ACCT #			RETURN COMPLETION DATE MAY 15	# OF BUSINESSES (MAX 5) (OPTIONAL)
PID			15 APRIL	
NAME OF BUSINESS (DBA) AND LOCATION OF PROPERTY:				
STEP 1				

CONFIDENTIAL

**BUSINESS PERSONAL PROPERTY
RETURN OF TAXABLE PROPERTY**

TEXAS PROPERTY TAX LAWS REQUIRE YOU TO RETURN ALL TAXABLE PROPERTY USED OR HELD FOR THE PRODUCTION OF INCOME AS OF JANUARY 1. To render means to bid all property used or held for the production of income. Property owners may protest appraised values before the appraisal review board.

Call (210) 243-2492 for questions. Liens (210) 243-2492 para. 66.001. Fax (210) 243-2652. Complete, sign, and return this form to the Personal Property Division, Bexar Appraisal District, PO Box 83966, San Antonio, TX 78208-3966. Please use the pre-addressed envelope enclosed. The location of the Bexar Appraisal District is 411 N. Pitt St., San Antonio TX 78207-3900.

See important information regarding deadlines on Realities information page.

IMPORTANT: This return covers property you owned on January 1 of this year. You must file this return with the Bexar Appraisal District after January 1 and no later than April 15 of this year. If you fail to timely file a modification, you will be liable for a penalty equal to 10 percent of the total amount of taxes imposed on the property by taxing units within the appraisal district's jurisdiction. If a court determines that you filed a false return or report with the intent to commit fraud or to evade the tax or you alter, destroy, or conceal any record, document, or thing or prevent to the chief appraiser any altered or falsified record, document, or thing, or otherwise engage in fraudulent conduct for the purpose of affecting the outcome of an inspection, investigation, determination or other proceeding before the appraisal district, the chief appraiser must impose a penalty equal to 50 percent of the total taxes due on the property for the current tax year unless required, 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.

In completing your return, state law provides you may either provide a good faith estimate of the market value of the property owned or the historical cost of the property when new and the year of acquisition. If you so elect to provide either one or both types of information, if your good faith estimate of the bid value of your property is less than \$20,000 you only need to make a general description of the property and its physical location or taxable situs. If nothing has changed from your 2016 return, you may indicate the fact and not provide additional information in the return. State law also provides that the chief appraiser may require a statement substantiating the information reported on the form for property valued over \$20,000. If the chief appraiser notifies you in writing that you must do so, you must file the statement within 21 days of the date you receive the notice.

Check the total market value of your property: Under \$20,000 Over \$20,000 Same as

If you checked "Under \$20,000", please complete sections 1A & 9. If you checked "Over \$20,000", please complete all sections except section 1A. If you checked "Same as 2016", please complete section 9.

SECTION 1			
1. NAME OF BUSINESS	TYPE OF OWNERSHIP (OPTIONAL) <input type="checkbox"/> INDIVIDUAL <input type="checkbox"/> PARTNERSHIP <input type="checkbox"/> CORPORATION <input type="checkbox"/> TRUST <input type="checkbox"/> OTHER	ON AN ATTACHED SHEET, PLEASE PROVIDE THE PROPERTY OWNER NAME AND ADDRESS IF YOU MANAGE OR CONTROL PROPERTY AS OF JANUARY 1.	
2. OWNER, OFFICER, PARTNER			
3. ADDRESS OR PO BOX			
4. CITY, STATE, ZIP			
Business Sold Date (Optional)	Business Moved Date (Optional)	Business Information (Optional)	
NEW OWNER (IF APPLICABLE)			
NEW LOCATION (IF APPLICABLE)			
<input type="checkbox"/> THE BUSINESS OWNED NO AVAILABLE ASSETS IN THIS COUNTY AS OF JAN 1		SALES TAX PERMIT NUMBER	
DID THE ASSETS REMAIN IN PLACE AS OF JAN 1? YES <input type="checkbox"/> NO <input type="checkbox"/>		SQUARE FEET OCCUPIED	
SECTION 1A	Check if Applicable	YOUR ESTIMATE OF MARKET VALUE (OPTIONAL)	NOTES:
MERCHANDISE / INVENTORY			If you provide an amount in the "good faith estimate of market value" you need not complete a "historical cost when new" and "year acquired". Good faith estimate of market value is not applicable in subsequent years, hearing, appeal, suit, or other proceeding involving the property except for (1) proceedings to determine whether a person complied with notification requirements, (2) proceedings for 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 complete "good faith estimate of market value". 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 37.50 Penal Code.
FURNITURE & FIXTURES			
MACHINERY & EQUIPMENT			
AUTOMOBILES, TRUCKS AND TRAILERS			
LEASHHOLD IMPROVEMENTS			
SUPPLIES			
OTHER PERSONAL PROPERTY			
YOUR ESTIMATE OF TOTAL MARKET VALUE:.....(OPTIONAL)			

Steps to complete cont'd

Step 4:

Section 2:

Report all Inventory on hand as of January 1, either cost or a good faith estimate.

Section 2A:

Provide a list of anyone that has Consigned goods at this location.

Section 3:

Typical leasehold items to be listed are signs and security systems.

Section 4:

Report what is spent in a year on supplies and divide by 12.

STEP 4

SECTION 2		INVENTORY			PROP ID.
PROPERTY DESCRIPTION BY TYPE/CATEGORY	QUANTITY (OPTIONAL)	GOOD FAITH ESTIMATE OF MARKET VALUE (or)	HISTORICAL COST WHEN NEW (and)	YEAR ACQUIRED	

If reporting market value estimates for inventory, DO NOT report the retail value. Section 23.12(x) of the Code states the market value of an inventory is the price for which it would sell as a unit to a purchaser who would continue the business. Please list the property location on an attached sheet. If different from already given. Also, on an attached sheet, please provide the property owner name and address if you manage or control property as fiduciary on January 1.

IDENTIFY INVENTORY COST - FLOW METHOD BELOW (OPTIONAL)

(1) ORIGINAL COST, (2) REPLACEMENT COST, (3) FIFO, (4) LIFO,
(5) OTHER (EXPLAIN) If LIFO, the LIFO reserve must be included in cost.

NOTES: FREIGHT AND GOODS IN TRANSIT ARE SUBJECT TO EXEMPTIONS AND A SPECIAL FORM MUST BE COMPLETED.
DEALERS RETAIL INVENTORY (VEHICLES, BOATS, HEAVY EQUIPMENT AND MOBILE HOMES). - Use this form to report only that part of your inventory which is excluded by the Dealer Inventory laws. For example, all of your parts must be reported on this rendition. You must also complete the sections for furniture, fixtures, machinery, equipment, and vehicles.

SECTION 2A		INVENTORY CONSIGNED TO YOU			
<small>Please list name and mailing address of owners and description of such goods. If needed, attach additional sheets.</small>					
NAME AND ADDRESS OF OWNER OF CONSIGNED GOODS	PROPERTY DESCRIPTION BY TYPE/CATEGORY	QUANTITY (OPTIONAL)	GOOD FAITH ESTIMATE OF MARKET VALUE (or)	HISTORICAL COST WHEN NEW (and)	YEAR ACQUIRED

SECTION 3 LEASEHOLD IMPROVEMENTS

Leasehold improvements include, but are not limited to signs, special floor coverings, lighting fixtures and other items which are capitalized assets and subject to leases.

These items need not be reported if lease agreement has a reversionary clause transferring ownership from lessee to lessor at the termination of the lease. If needed, attach additional sheets.

DESCRIPTION OF PROPERTY	GOOD FAITH ESTIMATE OF MARKET VALUE (or)	HISTORICAL COST WHEN NEW (and)	YEAR ACQUIRED

SECTION 4 EQUIPMENT LEASED OR LOANED TO YOU

Please list the name and mailing address of owners and description of such equipment. If needed, attach additional sheets.

NAME AND ADDRESS OF OWNER OF EQUIPMENT	DESCRIPTION OF EQUIPMENT	QUANTITY

Please list the property location on an attached sheet, if different from already given. Also, on an attached sheet, please provide the property owner name and address, if you manage or control property as fiduciary on January 1.

SECTION 5 SUPPLIES

Use this section to report Expendable Supplies including, but not limited to: Packaging Materials, Office Supplies, Maintenance Supplies, Printer Products, Cleaning Materials, and Refrigerator Parts. Supplies are to be reported at 100% cost of stock remaining at the opening of business January 1, 2019. Total cost of all supplies assessed by 2019 divided by 12 is a reasonable estimate for 2019.

DESCRIPTION OF SUPPLIES	GOOD FAITH ESTIMATE OF MARKET VALUE (or)	HISTORICAL COST WHEN NEW (and)	YEAR ACQUIRED

Steps to complete cont'd

STEP 8:

Section 9: Sign and date

If you are not a secured party,
owner of the property or
employee of the owner than this
form must be notarized.

STEP 8

PROP ID: _____

SECTION 9 SIGNATURE		
Name of Authorized Agent, Fiduciary, or Secured Party, if applicable	Please indicate if you are filling out this form as: <input type="checkbox"/> Authorized Agent <input type="checkbox"/> Fiduciary <input type="checkbox"/> Secured Party	Tel. # (optional)
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 and required by Tax Code Section 22.01 (c-1) and (c-2)? <input type="checkbox"/> YES <input type="checkbox"/> NO		
If you checked "Yes" to this question, you must attach a document signed by the property owner indicating consent for you to file the rendition. Without the authorization, the rendition is not valid and cannot be processed.		
This form must be signed and dated. By signing this document, you affirm that the information contained on it is 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, sign and date on the lines below. No notarization is required.		
print here	_____	
sign here	_____	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 and date on the lines below. Notarization is required.		
I swear that the information provided on this form is true and accurate to the best of my knowledge and belief.		
print here	_____	
sign here	_____	Title _____
Subscribed and sworn before me this _____ day of _____, 20____.		
Notary Public _____		

Section 22.36 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.

Tax Code Section 22.01 (c-1) states:
In this section:
(1) "Secured party" has the meaning assigned by Section 9.102, Business & Commerce Code.
(2) "Security interest" has the meaning assigned by Section 1.201, Business & Commerce Code.

Tax Code Section 22.01 (c-2) states:
With the consent of the property owner, a secured party may render for taxation any property of the property owner in which the secured party has a security interest on January 1, although the secured party is not required to render the property by Subsection (a) or (b). This subsection applies only to property that has a historical cost when new of more than \$50,000.

Tax Code Section 22.01 (c-3) states:
A secured party is not liable for inaccurate information included on the rendition statement if the property owner supplied the information or for failure to timely file the rendition statement if the property owner failed to promptly cooperate with the secured party. A secured party may rely on information provided by the property owner with respect to:
(1) the accuracy of information in the rendition statement;
(2) the appraisal district in which the rendition statement must be filed; and
(3) compliance with any provisions of this chapter that require the property owner to supply additional information.

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.

BUSINESS PERSONAL PROPERTY CONTACT
INFORMATION:

MAIL: PO BOX 839946
SAN ANTONIO, TX 78283

PHONE: (210) 224-2432

EMAILS: bpp@bcad.org (General Information)

bpprend@bcad.org (Renditions)

FAX: (210) 242-2452