

Pipeline and Right of Way Rendition of Taxable Property

Form 50-157

CONFIDENTIAL

Tax Year _____

Appraisal District's Name _____

Appraisal District Account Number (if known) _____

GENERAL INFORMATION: This form is to render pipeline and right of way property used for the production of income that was owned or managed and controlled as a fiduciary on Jan. 1 of this year (Tax Code Section 22.01).

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 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

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 _____

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)).

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: Real Property Information

Identify each of the taxing units in which the property being rendered is located: _____

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)).

Complete the tables (attach additional sheets as necessary) or a spreadsheet setting forth the required information. All information must be separately identified in a manner that conforms to the column headers used in the tables or that is acceptable to the property owner and appraisal district.

Property Description	Miles	Size	Property Owner Estimate of Market Value (Optional)*

* **NOTE:** 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.

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: The signature on this report must be notarized **unless** the person filing the report is a secured party as defined by Tax Code Section 22.01, the property owner, an employee of the property owner, an employee of the property owner on behalf of an affiliated entity of the property owner or on behalf of a property owner who is rendering tangible personal property with a good faith estimate of not more than \$150,000 in total market value.

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

Pursuant to Tax Code Section 22.01, this form is to render pipeline and right of way property used for the production of income that was owned or managed and controlled as a fiduciary on Jan. 1 of this year. This form may also be used to render real property, although such rendering is optional unless required by Tax Code or the chief appraiser. This report is confidential and not open to public inspection; disclosure is permitted pursuant to the terms of 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.

Rendition Statements and Reports	Deadlines	Allowed Extension(s)
Property generally	April 15	<ul style="list-style-type: none"> May 15 upon written request Additional 15 days for good cause shown
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 Section 22.23(d).	April 30	<ul style="list-style-type: none"> May 15 upon written request Additional 15 days for good cause shown

TERMINATED EXEMPTION

If the chief appraiser denies an application for an exemption or an applicable exemption terminates, Tax Code Section 22.02 requires the property owner to render the property within 30 days of the denial or termination.

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

- a person filed a false statement or report with the intent to commit fraud or to evade the tax; or
- 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.