Return to:
Bexar Central Appraisal District
PO Box 839946
San Antonio, TX 78283
(210) 242-2432
help.bcad.org

BUSINESS PERSONAL PROPERTY RENDITION

CONFIDENTIAL

Tax Year:
Property ID:
Exemptions:

Due Date: April 15, 2027

Use this form to render tangible personal property used for income producing property that you own or manage and control as a fiduciary on Jan 1 of this year (Tax Code Section 22.01).
This document must be filed with the Appraisal District office in the county in which your property is taxable, not with the Texas Comptroller's office.

Section 1: Business, Location, and Owner Information *(Required)*

Business Owner's Name:	**Business/DBA Name:**
Owner's Phone:	**Business Location Address:**
Owner's Mailing Address *(including city state & zip)*:	**Business Mailing Address** *(including City, State, & Zip)*:

Ownership Type *(optional)*:

☐ Individual ☐ Corporation ☐ Partnership ☐ Other_____

Business Type *(optional)*:

☐ Manufacturing ☐ Wholesale ☐ Retail ☐ Service

Section 2: Affirmation of Prior Year Rendition *(check only if applicable and your assets were **exactly** the same as last year's rendition.)*

☐ By checking this box, I affirm that the information contained in the most recent rendition filed in _____ *(prior tax year)* continues to be complete and accurate for the current tax year.

Section 3: Market Value Certification *(If checked, you will not be required to file a rendition in future years unless required by the Chief Appraiser.)*

☐ By checking this box, I certify that the market value of this property is not more than $125,000.

Section 4: Additional Business Information *(Optional)*

Square Feet Occupied:	**Business Description:**	**Business Start Date:**	If business closed, were assets still in place as of Jan 1? ☐ YES ☐ NO (check one)
Sales Tax Permit Number:	**Business Closed Date:**	**Business Sold Date:**	Is this a related business entity?..... ☐ YES ☐ NO (check one)
Business Moved Date:	**New Location** *(Including City, State, & Zip):*		**New Owner:**

Section 5. Sign and Date Form:

This form must be signed and dated. By signing this document, you attest that the information contained on it is true and correct to your knowledge and belief.

Indicate if you are filling out this form as:

☐ Owner / Employee
☐ Authorized Agent
☐ Fiduciary
☐ Secured Party

_____ Signature

_____ Printed Name

_____ Company Name

_____ Title

_____ Phone No.

_____ Date

_____ Email

Notarization: Complete if signer is <u>not</u> a secured party, owner, employee, officer of the company, or on behalf of the property owner where the good faith estimate of value is more than $150,000.

SUBSCRIBED AND SWORN BEFORE ME THIS:
_____ day of _____, 20____.

_____ _____
Notary Public Signature State

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.

Did you timely apply for a Sept. 1 inventory date? (optional) . . . . . ☐ Yes ☐ No

Does your inventory involve interstate/foreign commerce issues? (optional) . . . . . ☐ Yes ☐ No

Does your inventory involve freeport goods? (optional) . . . . . ☐ Yes ☐ No

Property ID:

Schedule A: Personal Property Valued Less Than $20,000

List all taxable personal property by property type/category (see Definitions and Important Information). If needed, attach additional sheets OR a computer-generated copy listing the information below. If you manage or control property as a fiduciary on Jan. 1, also list the names and addresses of each property owner. Good faith estimate of market value or historical cost when new is optional for Schedule A only.

General Property Description by Type / Category	Estimate of Quantity of Each Type	Good Faith Estimate of Market Value* OR	Historical Cost When New* AND	Year Acquired *	Property Owner Name/Address (if you manage or control property as a fiduciary)

Schedule B: Inventory, Raw Materials, Work in Progress, and Supplies *List all taxable property by type.*

List all taxable inventories by property type. If needed, attach additional sheets OR a computer-generated copy listing the information below. If you manage or control property as a fiduciary on Jan. 1, also list the names and addresses of each property owner.

Property Type/Category	Description	Estimate of Quantity	Good Faith Estimate of Market Value OR	Historical Cost when New * AND	Year Acquired*	Property Owner Name/Address (if you manage or control property as a fiduciary)
Inventory						
Raw Materials						
Work in Progress						
Supplies						

Schedule C: Vehicles, Trailers, and Special Equipment

List only vehicles that are licensed in the name of the business as shown on Page 1. Vehicles disposed of after Jan. 1 are taxable for the year and must be listed below. If needed, attach additional sheets OR a computer-generated listing of the information below. Report leased vehicles under Schedule F. Leased vehicles must be reported showing the owner's name and address.

Year *(optional)*	Make *(optional)*	Model *(optional)*	Vehicle Identification Number (VIN) *(optional)*	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 a historical cost when new and year acquired, you need not provide a good faith estimate of market value.*

Property ID:

Schedule D: Furniture, Fixtures, Machinery, Equipment, Computers

Total (by year acquired) all furniture, fixtures, machinery, equipment and computers (new or used) still in possession on Jan. 1. List items received as gifts in the same manner. Attach additional sheets OR a computer-generated listing of the information below, as needed

	Asset Type/ Category	Computers, Laptops, Tablets 0410	Audio/Visual, Office Equipment, Small Electronics 0520	Construction Eqpt, Cranes, Rental Assets, Trailers 0620	Furniture, Fixtures, Retail, Restaurants 0820	Trade Specific Equipment, Medical Eqpt, Large Tools 1020	Mid-Scale Industrial & Specialty Production Eqpt 1220	Heavy Manufac & Industrial Production, Carwash 1520	Oil & Gas Eqpt, Utilities, Solar. 2020	Long-Life Infrastructure Assets 3020
Good Faith Estimate of Market Value *										
**Historical Cost When New and Year Acquired	2026									
	2025									
	2024									
	2023									
	2022									
	2021									
	2020									
	2019									
	2018									
	2017									
	2016									
	2015									
	2014									
	2013									
	2012									
	2011 & Prior									
COST TOTALS										

Schedule E: Property Under Bailment, Lease, Consignment, or Other Arrangement

List the name and address of each owner of taxable property that is in your possession or under your management on Jan. 1 by bailment, lease, consignment or other arrangement. If needed, attach additional sheets OR a computer-generated copy listing the information below.

Property Owner's Name	Property Owner's Address	General Property Description

Important Information

GENERAL INFORMATION

Use this form in rendering, pursuant to Tax Code Section 22.01, tangible personal property used for income production that you own or manage and control as a fiduciary on Jan. 1 of this year. A person who elects not to render property for taxation must file a rendition statement or property report that includes a certification that the person reasonably believes that the value of the property is not more than $125,000. 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

File this form and all supporting documentation 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 is located on the Comptroller's website.

DEADLINES

Rendition statements and property report deadlines depend on property type. Property owners must deliver statements and reports to the chief appraiser after Jan. 1 and no later than the deadline indicated below.

Rendition Statements & Reports	Deadlines	Allowed Extension(s)
Property generally*	**April 15**	• 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**	

*If the chief appraiser extends the deadline for a rendition statement or property report to May 15, the chief appraiser must also extend the deadline for the property owner to file an allocation application or freeport exemption application to May 15. For good cause shown, the chief appraiser may allow an additional 30 days for allocation applications and 60 days for freeport exemption applications.

EXEMPTION

A person is entitled to an exemption from taxation by a taxing unit of the tangible personal property held or used for income production of the appraised value of $125,000. (Tax Code Section 11.145). If the chief appraiser denies or terminates an exemption, the owner must render the property for taxation within 30 days from the denial or termination (Tax Code Sections 21.01(a) and 22.02).

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.

Definitions

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.

Consigned Goods: Personal property owned by another person that you are selling by arrangement with that person. If you have consigned goods, report the owner's name and address in the appropriate blank space.

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).

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.

Good Faith Estimate of Market Value: Your best estimate of what the property would have sold for in U.S. dollars on Jan. 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.

Inventory: Personal property that is held for sale in the ordinary course of a trade or business.

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.

Property Address: The physical address of the personal property on Jan. 1 of the current tax year. Normally, the property is taxable by the taxing unit where the property is located.

Related Business Entity: A business entity that engages in common business enterprise with at least one other business entity; and owns tangible personal property that is held or used for income production as part of the common business enterprise; and is located at the same physical address that tangible personal property owned by at least one other business entity engaged in the common business enterprise is located.

Secured Party: A person in whose favor a security interest is created or provided for under a security agreement; see Business and Commerce Code Section 9.102 for further details.

Security Interest: An interest in personal property or fixtures which secured payment or performance of an obligation; see Business and Commerce Code Section 1.201 for further details.

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 Tax Code Section 23.24.

Unified Business Enterprise: A common business enterprise composed of more than one related business entity.

Year Acquired: The year that you purchased the property or otherwise acquired.