

# WALLER COUNTY APPRAISAL DISTRICT

## CONFIDENTIAL BUSINESS PERSONAL PROPERTY RENDITION FOR TAX YEAR 2014

This rendition covers property you own or manage and control as a fiduciary on January 1 of this year. **You must file this rendition with Waller CAD after January 1 and not later than April 15, 2014.** On written request, 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. If the chief appraiser denies an exemption or an exemption applicable to a property on January 1 terminates during the tax year, you must file a rendition from within 30 days after the termination date. If you provide information substantially equivalent to a rendition to a company contracted with Waller CAD to appraise property, you are not required to file this rendition form. If your property is regulated by the Texas Public Utility Commission, Railroad Commission, the federal Surface Transportation Board, or Federal Energy Regulatory Commission, you are not required to file this rendition. The chief appraiser may request a copy of the annual regulatory report. When required by the chief appraiser, you must render any taxable property that you own or manage and control as a fiduciary on January 1. [Section 22.01(b), Tax Code]

When required by the Tax Code or by the chief appraiser, the person rendering property shall use the model form adopted by the Comptroller of Public Accounts, or use a form containing information that is in substantial compliance with the model form if approved by the comptroller.

**If you fail to timely file a rendition or property report required by Texas law, the chief appraiser must impose a penalty in an amount equal to 10 percent of the total taxes due on the property for the current year. If the court determines that you filed a false rendition 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 present to the chief appraiser any altered or fraudulent 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 an additional penalty equal to 50 percent of the total taxes due on the property for the current year.**

**IF ANY OF THE INFORMATION IS NOT CORRECT, PLEASE MAKE THE NECESSARY CHANGES.**

When completed please return to:

**WALLER COUNTY APPRAISAL DISTRICT  
PO BOX 887 900 13<sup>TH</sup> STREET  
HEMPSTEAD, TEXAS 77445  
(979)921-0060 (979)921-0377 (FAX)**

If you have any questions, please contact us . Our office hours are 8AM – 5PM Monday-Friday. Deadline is April 15, 2014.

Name & Address:

Prop.id: \_\_\_\_\_ Xref.id: \_\_\_\_\_  
  
Owner: \_\_\_\_\_  
  
DBA: \_\_\_\_\_  
  
Situs.no Situs.St \_\_\_\_\_  
  
Legal Description: \_\_\_\_\_

### PART 1. GENERAL BUSINESS INFORMATION (OPTIONAL)

1. BUSINESS TYPE IS (CHECK ONE):  Individual or Sole Proprietorship;  Partnership;  
a.  Society;  Corporation;  Other \_\_\_\_\_
2. AREA OCCUPIED at the location(Square Feet): \_\_\_\_\_ RETAIL; \_\_\_\_\_ WAREHOUSE  
\_\_\_\_\_ SHOP; \_\_\_\_\_ OFFICE; \_\_\_\_\_ OTHER(\_\_\_\_\_); TOTAL: \_\_\_\_\_
3. Is the space occupied \_\_\_\_\_ lease/rented space or \_\_\_\_\_ owned space?
4. Please check if applicable:  Business was sold;  Business was closed;  Business moved.  
a. Date business was closed, sold or relocated: \_\_\_\_\_.  
b. Address where business relocated to: \_\_\_\_\_.  
c. Name, Address, Phone of Buyer: \_\_\_\_\_

If you have previously filed a rendition form and it remains an accurate rendition of your property for this year, you may check below :

**AFFIRMATION OF PRIOR YEAR RENDITION**

By checking this box, I affirm that the information contained in my most recent rendition statement filed for a prior tax year (this rendition was filed for the tax year) \_\_\_\_\_, continues to be complete and accurate for the current tax year. If checked, you may skip to Signature and Affirmation (Part 6).

In completing your rendition, state law provides that you may either provide a good faith estimate of market value of the property rendered or the historical cost of the property when new (original cost) and the year of acquisition. It is at your discretion to provide either one or both types of information. If your good faith estimate of the total value of your property is less than \$20,000 you only need to render a general description of the property and its physical location or taxable situs (Part 2 below). For businesses with assets \$20,000 and over, state law also provides that the chief appraiser may request you to provide a statement substantiating the information reported on this form indicating how the value rendered was determined. If the chief appraiser notifies you in writing or electronically, you must file the statement within 21 days of the date you received the request. If your business has 50 or less employees, you may base the value estimate on the depreciation schedules used for federal income tax purposes. You must deliver the statement in writing within 21 days of the request.

**DEFINITIONS**

**MARKET VALUE:** For business assets other than inventory, market value is the price that the property would sell for on January 1 if held on the open market for a reasonable amount of time, both buyer and seller knew all the characteristics of the property and the limitations on its use, and neither party was in a position to take advantage of the other. For inventory, market value is the price for which the inventory would sell as a unit to a buyer who would continue the 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.

**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.

**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.

**PART 2. GENERAL DESCRIPTION OF BUSINESS ASSETS**

1. Give location of assets if different from the location above: \_\_\_\_\_
2. Describe the general types of assets you own (inventory, machinery, signs, tools, supplies, office equipment, trucks, trailers, etc.): \_\_\_\_\_
3. What do you estimate to be the total market value of your business assets (see definition of market value on previous page)? Your estimate of market value should be based on the value of all tangible personal property owned by your business on January 1, including vehicles.  
 Under \$20,000 (Optional: estimated value: \_\_\_\_\_)     \$20,000 or more.

If you checked "under \$20,000" skip to part 6; otherwise, complete all parts of the form.

## PART 3. ASSET DETAILS

List all taxable personal property by type/category of property (See "Definitions"). If needed you may attach additional sheets. Or, you may attach a computer-generated copy listing the information below. If you manage or control property as a fiduciary on January 1, also list the names and addresses of each property owner. If you carry consigned goods, also list below the names and addresses of each consignor.

**YOU MAY INDICATE ORIGINAL COST BY YEAR OF THE FOLLOWING CATEGORIES OR YOU MAY PROVIDE A GOOD FAITH ESTIMATE OF THE MARKET VALUE.**

\* 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."

Year Acquired	HISTORICAL COST**							Property address or address where taxable	Property Owner name/address if you manage or control property as a fiduciary
	Furniture & Fixtures	General Office Equipment (copiers)	Specific Equipment (Phone, Fax)	General Machinery & Equipment	Computers & related equipment (Not Software)	Signs	Miscellaneous		
2013									
2012									
2011									
2010									
2009									
2008									
2007									
2006									
2005									
≤2004									
TOTALS									
**If you provided original cost and year of acquisition you need not complete "good faith estimate of market value"									
Good faith estimate of market value*									

\*\*"Good faith estimate of market value" is not admissible in subsequent protest, hearing, appeal, suit or other proceedings involving the property except for: (1) proceedings to determine whether a person complied with rendition requirement; (2) proceedings for determination of fraud or intent to evade tax; or (3) a protest under 41.41, Tax Code.

List all taxable inventory by type of property. If needed you may attach additional sheets. Or, you may attach a computer generated copy listing the information below. If you manage or control property as a fiduciary on January 1, also list the names and addresses of each property owner. Please list any CONSIGNED GOODS in PART 5.

Type of Inventory	Property Address or address where taxable	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
Raw Materials						
Work in Process						
Finished Goods						
Supplies						
Other						

\*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 admissible in subsequent protest, hearing, appeal, suit, or other proceedings involving the property except for: (1) proceedings to determine whether a person complied with rendition requirement; (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 "historical cost when new" and "year acquired", you need not complete "good faith estimate of market value."

Note: If you are a dealer/retailer of inventory that is subject to Sections 23.121, 23.124, 23.1241, or 23.127 Tax Code (alternate methods of appraising vehicles, vessels, outboard motors, and trailers, manufactured housing, and heavy equipment), list this type of property on the appropriate Dealer's Inventory Declaration rather than on this schedule.

### PART 4. VEHICLES

Model Year***	Make & Model****	License#***	Vin#***	Mileage***	Good faith estimate of Market Value (or)	Historical Cost (and)	Date Acquired	Condition***

Please make note if there is anything that may affect the value of the vehicle. Continue on additional sheets if needed. \*\*\*OPTIONAL INFORMATION

**Part 5. LEASED. LOANED. CONSIGNED. OR RENTED PERSONAL PROPERTY**

When required by the chief appraiser, you must file a report listing the name and address of each owner of property that is in your possession or under your management on January 1 by bailment, lease, consignment, or other arrangement. [Section 22.04(a), Tax Code]

List below any property that is leased, loaned, consigned, or rented to you regardless of tax liability. If necessary, attach additional sheets. If you have none, please write "NONE"

Name, Address, & Phone Number of Property Owner	Property Description	Property Address where Taxable	Quantity (optional)	Selling Price (optional)	Are you liable for taxes? (Y or N) (optional)

**PART 6. SIGNATURE AND AFFIRMATION**

Are you the business owner, an employee of the business owner, or acting on behalf of an affiliated entity of the business owner?

YES       NO

**If you checked "YES" above, sign and date on the first signature line below. NO NOTARIZATION IS REQUIRED.**

By signing this form I affirm that the information contained in this rendition and all attachments, if any, is accurate and complete to the best of my knowledge and belief. Additional information necessary to identify the property and to determine its ownership, taxability, and situs will be made available to employees of the Waller County Appraisal District upon request.

Sign Here  \_\_\_\_\_

Printed Name  \_\_\_\_\_

Date: \_\_\_\_\_ Phone Number: (\_\_\_\_) \_\_\_\_\_

**If you checked "NO" above, you must complete the following. NOTARIZATION IS REQUIRED.**

I swear that the information provided on this form and all attachments, if any, is true and correct to the best of my knowledge and belief.

Sign Here  \_\_\_\_\_

Printed Name  \_\_\_\_\_

Phone#: (\_\_\_\_) \_\_\_\_\_

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

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

**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.**