

Wichita Appraisal District

P.O. Box 5172
Wichita Falls, Texas 76307
940-322-2435

THE FILING DEADLINE IS
APRIL 15, 2021

**BUSINESS PERSONAL PROPERTY RENDITION
CONFIDENTIAL**

DBA

Geo I.D.
Property I.D.

Owner:

Mailing Address:

Location Address _____ Phone _____ Email _____
(If above information is not correct, please make necessary changes)

Ownership Type (optional): Individual or sole proprietorship Partnership Corporation Other _____

Please provide this information about the closure, sale, or new location of the business (optional)

| | | | | |
|--|--|---|--|-------------------------|
| <input type="checkbox"/> Business was sold | <input type="checkbox"/> Business was closed | <input type="checkbox"/> Business was moved | Date business was closed, sold, or moved | |
| Name, address and phone number of buyer | | | Location business was moved to | |
| Type of Business Activity or Enterprise | | | Square Feet Occupied | Sales Tax Permit Number |

Did assets remain in place as of January 1? Yes No The business owned no taxable assets in this county as of January 1

IMPORTANT INFORMATION

GENERAL INFORMATION: This form is for use in rendering, pursuant to Tax Code Section 22.01, tangible personal property used for the production of income that you own or manage and control as a fiduciary on January 1 of this year. 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. The address is listed above.

DEADLINES: Rendition statements and property report deadlines depend on property type or location. The statements and reports must be delivered to the chief appraiser after Jan. 1 and no later than the deadline indicated below. On written request by the property owner, the chief appraiser shall extend a deadline for filing a rendition statement or property report to May 15. The chief appraiser may further extend the deadline an additional 15 days upon good cause shown in writing by the property owner.

| 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 an exemption terminates on a property, the person who owns the property shall render for taxation within 30 days from termination (Tax Code 22.02). If an exemption is denied on a property, within 30 days after the denial the property shall be rendered (Tax Code 22.01(a)).

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.

Please indicate if you are filling out this form as:

Owner, employee or employee of an affiliated entity of the owner Authorized Agent Fiduciary Secured Party

Name of Owner, Authorized Agent, Fiduciary, or Secured Party

Present Mailing Address

City, State, ZIP Code

Phone (area code and number)

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)? 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.

By checking this box, I affirm that the information contained in the most recent rendition statement filed for a prior tax year (the _____ tax year) continues to be complete and accurate for the current tax year. Check only if applicable and your assets were exactly the same as last year's rendition form.

Check the total market value of your property. Under \$20,000 \$20,000 or more

If you checked "Under \$20,000", please complete only Schedule A and if applicable, Section 8. Otherwise, complete Sections 1 through 9, whichever are applicable.

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 [Tax Code Section 22.01(b)]. For this type of property, complete Schedule A or Section 8, whichever is applicable.

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 [Tax Code Section 22.04(a)]. For this type of property, complete Section 8.

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 Penal Code Section 37.10.

I swear or affirm that the information provided in this report is true and accurate to the best of my knowledge and belief; and that I am authorized as required by law to file and sign this report.

print here _____ sign here _____
Printed Name of Authorized Individual Date

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 must be notarized

Subscribed and sworn before me this _____ day of _____, 20_____.

Notary Public, State of Texas

Schedule A: Personal Property Valued Less than \$20,000

Provide location of assets if different from the location on page 1: _____

Please describe the general types of assets you own: (merchandise, parts, tools, supplies, office equipment, trucks, trailers, etc.)

Good faith estimate of market value (optional)* _____

Property Owner's Name/Address If you manage or control property as a fiduciary _____

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

1. Inventory & Supplies

Include goods in warehouses or storage and goods in transit. Manufacturers will include cost of goods in process, all applicable burden or overhead costs. Consigned goods on which the tax liability is yours must be included. Figures must be as of close of business December 31.

OPTIONAL Check whether figures are based on: Original Cost Replacement Cost FIFO
 LIFO (LIFO Reserve \$ _____) Lower of Cost (your Cost) or Market (selling Price) Other

Business Type: (Optional) Manufacturing Wholesale Retail Service

| | General Description of Property by Type/Category | Property address or physical location | Estimate of quantity of each type | Good faith estimate of market value* (or) | Historical Cost when new* | Year And acquired* |
|---|--|---------------------------------------|-----------------------------------|---|---------------------------|--------------------|
| INVENTORY | | | | | | |
| PARTS | | | | | | |
| RAW MATERIALS, Goods in Process, Finished Goods not included in regular inventory | | | | | | |
| Consigned Goods owned by you (consigned goods in your possession, but not owned by you see Section 8) | | | | | | |
| Supplies (include all expensed supply items on hand January 1 used in business) | | | | | | |

Property Owner's Name/Address if you manage or control property as a fiduciary _____

FIXED ASSETS

Total (by year acquired) all furniture, fixtures, machinery, equipment and computers (new or used) still in possession on Jan. 1. Items received as gifts are to be listed in the same manner. If needed, attach additional sheets or a computer-generated listing of the information below.

| 2. Leasehold (G) | Property address or physical location | Good faith estimate of Market Value* (or) | Historical cost when new* | AND | Year acquired* | % Good ** (optional) | RCNLD Value** (optional) |
|------------------|---------------------------------------|---|---------------------------|-----|----------------|----------------------|--------------------------|
| | | | | | 2020 | | |
| | | | | | 2019 | | |
| | | | | | 2018 | | |
| | | | | | 2017 | | |
| | | | | | 2016 | | |
| | | | | | 2015 | | |
| | | | | | 2014 | | |
| | | | | | 2013 | | |
| | | | | | 2012 & prior | | |
| TOTALS | | | | | | | |

| 3. Furniture & Fixtures (E) | Property address or physical location | Good faith estimate of Market Value* (or) | Historical cost when new* | AND | Year acquired* | % Good ** (optional) | RCNLD Value** (optional) |
|-----------------------------|---------------------------------------|---|---------------------------|-----|----------------|----------------------|--------------------------|
| | | | | | 2020 | | |
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| | | | | | 2013 | | |
| | | | | | 2012 | | |
| | | | | | 2011 & Prior | | |
| TOTALS | | | | | | | |

| 4. Computers (I) | Property address or physical location | Good faith estimate of Market Value* (or) | Historical cost when new* | AND | Year | % Good ** (optional) | RCNLD Value** (optional) |
|---|---|--|---------------------------------|-----|--------------|-------------------------|--------------------------------|
| | | | | | acquired* | | |
| | | | | | 2020 | | |
| | | | | | 2019 | | |
| | | | | | 2018 | | |
| | | | | | 2017 | | |
| | | | | | 2016 & Prior | | |
| TOTALS | | | | | | | |
| 5. Electronics & Data Processing (H) | Property address or physical location | Good faith estimate of Market Value* (or) | Historical cost when new* | AND | Year | % Good ** (optional) | RCNLD Value** (optional) |
| | | | | | acquired* | | |
| | | | | | 2020 | | |
| | | | | | 2019 | | |
| | | | | | 2018 | | |
| | | | | | 2017 | | |
| | | | | | 2016 | | |
| | | | | | 2015 | | |
| | | | | | 2014 & Prior | | |
| TOTALS | | | | | | | |
| 6. Machinery & Equipment Heavy/Manufacturing Ext Life (C) | Property address or physical location | Good faith estimate of Market Value* (or) | Historical cost when new* | AND | Year | % Good ** (optional) | RCNLD Value** (optional) |
| | | | | | acquired* | | |
| | | | | | 2020 | | |
| | | | | | 2019 | | |
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| | | | | | 2009 | | |
| | | | | | 2008 | | |
| | | | | | 2007 | | |
| | | | | | 2006 & prior | | |
| TOTALS | | | | | | | |

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

** If you provide an amount in "historical cost when new" and "year acquired," these are the most common percent good factors used to determine the replacement cost new less depreciation (RCNLD) to assist in determining an opinion of value. Historical cost multiplied by the % good equals RCNLD. (optional)

| 7. Machinery & Equipment (F) | Property address or physical location | Good faith estimate of Market Value* (or) | Historical cost when new* | AND | | Year acquired* | % Good ** (optional) | RCNLD Value** (optional) |
|------------------------------|---------------------------------------|---|---------------------------|-----|--|----------------|----------------------|--------------------------|
| | | | | | | | | |
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| | | | | | | 2013 | | |
| | | | | | | 2012 & Prior | | |
| TOTALS | | | | | | | | |

8. LEASED, LOANED OR RENTED PERSONAL PROPERTY

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

| Name, address, phone # of owner of item | Description of Property | Property address or physical location | Good faith estimate of market value* (or) (optional) | Historical cost when new** | Year acquired** (optional) |
|---|-------------------------|---------------------------------------|--|----------------------------|----------------------------|
| | | | | | |
| | | | | | |
| | | | | | |
| Description of Goods/Merchandise Consigned to you | Owner name & address | Property address or physical location | Good faith estimate of market value* (or) (optional) | Historical cost when new** | Year acquired** (optional) |
| | | | | | |
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| | | | | | |

9. AUTOMOBILES, TRUCKS, TRAILERS AND BUSES

List all owned vehicles used in the business. Leased vehicles should be reported in Section 8. Vehicles disposed of after January 1 are taxable for the year and must be reported below. Although it is optional, you may specify the tonnage and body type for trucks, and place a "D" if Diesel or "G" if Gas in the body type column.

| Make / Model / Body Type (optional) | Property address or physical location | Good faith estimate of market value* (or) | Historical cost when new** | And | Year acquired** | VIN Number (optional) | Office Use Only |
|-------------------------------------|---------------------------------------|---|----------------------------|-----|-----------------|-----------------------|-----------------|
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SPECIAL EQUIPMENT MOUNTED ON VEHICLES

| EQUIPMENT DESCRIPTION | Property address or physical location | Good faith estimate of market value* (or) | Historical cost when new** | And | Year acquired** | VIN Number (optional) | Office Use Only |
|-----------------------|---------------------------------------|---|----------------------------|-----|-----------------|-----------------------|-----------------|
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Attach Additional Sheets if Necessary

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

** If you provide an amount in "historical cost when new" and "year acquired," these are the most common percent good factors used to determine the replacement cost new less depreciation (RCNLD) to assist in determining an opinion of value. Historical cost multiplied by the % good equals RCNLD. (optional)

The following is provided to assist property owners in completing sections 1 through 9 of the rendition.

If in the owner's opinion, the aggregate market value of the personal property is \$20,000 or more the owner must provide a good faith estimate of the property's market value or the historical cost when new and the year of acquisition (optional).

Section 1 of the rendition form requests information on your inventory. Please indicate the basis of your figures by checking the appropriate box.

Section 2 through 9 requests information on the fixed assets used in your business. Please provide a good faith estimate of market value or the total cost by year of acquisition(optional) for all property on hand as of January 1, 2021. You should report all property in use or on hand even if fully depreciated on your books or expensed. The rendition form includes the most often used percent good factors for business personal property. The percent good factors are applied to the cost to arrive at "Replacement Cost New Less Depreciation" which is one of the areas weighed by the appraiser to arrive at an opinion of value. If you have specialized property you may contact the Wichita Appraisal District for appropriate factors.

Below are guidelines that will assist you in placing property in categories 2 through 7 per the rendition form:

Section 2. Leasehold Improvements – Any type of finish out or modification to real estate that is purchased or paid for by a tenant. These factors are also applicable to store signs, 6 passenger or less passenger vehicles, ¾ ton gas pickups or vans, and transportation equipment.

Section 3. Furniture & Fixtures – Office furniture, case goods, restaurant, bar and retail fixtures, 7 passenger or greater SUVs, all 1 ton or greater trucks and vans, ¾ ton diesel pickups, semi-trucks, and forklifts

Section 4. Computers – Personal and mainframe computers/servers.

Section 5. Electronic & Data Processing – Telephone systems, fax machines, copy machines, point of sale equipment, and alarm systems.

Section 6. Machinery & Equipment – Manufacturing, processing, production, oil field service, railroad and extended life equipment.

Section 7. Machinery & Equipment – Contractors equipment, small tools, fuel dispensing equipment, fast food, and office equipment.

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 name and address of the owner in the appropriate blank.

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 to the public by a commercial enterprise.

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.

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.

Year Acquired: The year that you purchased the property.