

Hunt County Appraisal District
P.O. Box 1339
Greenville, Texas 75403-1339
903-454-3510 Fax 903-454-4160

MUST BE FILED BY

APRIL 15TH

Use Blue or Black Ink

CONFIDENTIAL

**BUSINESS PERSONAL PROPERTY RENDITION OF TAXABLE PROPERTY
For January 1, 2024**

Business Name, Owner Name & Address:

Property ID: _____

BUSINESS LOCATION ADDRESS: _____ PHONE: _____

Ownership type (optional): Individual Corporation Partnership Other _____

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 by Tax Code, Section 22.01(c-1) and (c-2)? Yes 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.

Affirmation of Prior Year Rendition (Check only if applicable and your assets were exactly the same as last year's rendition form.)

By checking this box, I affirm that the information contained in the 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.

Business Information (Optional): Please address all that apply.

Business Type: Manufacturing Wholesale Retail Service New Business Other _____

Business Description: _____ Square Feet Occupied: _____

Business Sold Date: _____ Business Start Date: _____ Sales Tax Permit #: _____

New Owner: _____ Business Moved Date: _____

New Location Address: _____ Business Closed Date: _____

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

FILING INSTRUCTIONS: This document and all supporting documentation must be filed with the appraisal district office in the county in which your property is taxable. Do not file this document with the Texas Comptroller of Public Accounts. The address is listed above.

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

If you checked "Under \$20,000", you may complete only Schedule A and if applicable, Schedule E. Otherwise, complete Schedule(s) B, C, D, F and/or E, 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(s) A, B, C, D, F and/or E, whichever is applicable.

When required by the chief appraiser, you must file a report listing 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 [Tax Code Section 22.04(a)]. For this type of property, complete Schedule E.

This form must be signed and dated. By signing this document, you attest 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, print, 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 correct to the best of my knowledge and belief.

print here → _____ sign here → _____ Date _____

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 Penal Code Section 37.10.

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 Hunt CAD address is listed at the top of Page 1.*

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

EXEMPTION: A person is entitled to an exemption from taxation of the tangible personal property that is held or used for the production of income if it has less than \$2,500 of taxable value (Tax Code Section 11.145).

If an exemption is denied or terminated on a property, the owner must render it for taxation within 30 days from the denial or termination (Tax Code Sections 21.01(a) and 22.02).

INSPECTION OF PROPERTY: Pursuant to Tax Code Section 22.07, the chief appraiser or an authorized representative may enter the premises of a business, trade, or profession and inspect the property to determine the existence and market value of tangible personal property used for the production of income and having a taxable situs in the district.

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.

The following is provided to assist property owners in completing schedules A through F 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).

Schedule B and C of the rendition form requests information on your inventory and 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.

Schedule D and F 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, 2024. 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 present 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.

Schedule E requests information on property that is in your possession or under your management on Jan. 1 by bailment, lease, consignment or other arrangement.

Below are guidelines that will assist you in placing property in Schedule F, categories 2 through 9, per the rendition form.

Category 2: (* year life) Computers - \$99,999 and below

Category 3: (5 year life) Electric Gas Pumps, Electric Equipment, Computer Equipment, Security Systems, etc.

Category 4: (8 year life) Office Equipment, Fast Food Equipment, Convenience Stores, etc.

Category 5: (10 year life) Mechanical Gas Pumps, Carwash Equipment, Leasehold Improvements, etc.

Category 6: (12 year life) Forklifts, Pallet Trucks, Construction Equipment, Dental Equipment, Vet Equipment, etc.

Category 7: (15 year life) Industrial Equipment, Excavation Equipment, Commercial Airplanes, etc.

Category not listed on the rendition (20 year life) Tanks, Towers, Waterslides, etc.

Category not listed on the rendition (30 year life) Sign Poles, Billboards, etc.

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 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.

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 January 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, or otherwise acquired.

For more information, visit the Comptroller's website: comptroller.texas.gov/taxes/property-tax

Did you timely apply for a September 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

SCHEDULE A: PERSONAL PROPERTY VALUED LESS THAN \$20,000

List all taxable personal property by type / category of property (see Definitions and Relevant Tax Code Sections). If needed, you may 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 & 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)

PERSONAL PROPERTY VALUED AT \$20,000 OR MORE

SCHEDULE B: INVENTORY, RAW MATERIALS AND WORK IN PROCESS

List all taxable inventories by type of property. 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 Description by Type/Category	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)

SCHEDULE C: SUPPLIES

List all supplies by type of property. 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 Description by Type/Category	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)

SCHEDULE D: VEHICLES AND 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 Section E. Leased vehicles must be reported showing the name and address of the owner.

Year (optional)	Make (optional)	Model (optional)	Vehicle Identification Number (VIN) (optional)	Good Faith Estimate of Market Value*	OR	Historical Cost When New** (omit cents)	AND	Year Acquired* *

* 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 a 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 Tax Code Section 41.41.

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

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

SCHEDULE F: 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. 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.

* If you provide an amount for the good faith estimate of market value, you need not provide historical cost when new and year acquired. Good faith estimate of market value is not admissible in subsequent protest, hearing, appeal, suit, or other proceeding 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 Tax Code Section 41.41.

** If you provide an amount historical cost when new and year acquired, you need not provide 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 when new multiplied by the % good equals RCNLD (optional).

2. Computers (*) -- please provide description --	Good faith estimate of Market Value	OR	Historical cost when new**	Year Acquired **	% Good ***	RCNLD Value*** (optional)
				2023	75	
				2022	51	
				2021	30	
				2020	13	
				2019 & prior	7	
TOTALS						
3. Electronics & Data Processing (5) -- please provide description --	Good faith estimate of Market Value*	OR	Historical cost when new**	Year Acquired **	% Good ***	RCNLD Value*** (optional)
				2023	85	
				2022	71	
				2021	63	
				2020	45	
				2019	30	
				2018 & prior	25	
TOTALS						
4. Furniture & Fixtures (8) -- please provide description --	Good faith estimate of Market Value*	OR	Historical cost when new**	Year Acquired **	% Good ***	RCNLD Value*** (optional)
				2023	90	
				2022	81	
				2021	81	
				2020	71	
				2019	57	
				2018	45	
				2017	37	
				2016	32	
				2015 & prior	29	
TOTALS						
5. Gas Pumps, Carwash Equip, Leasehold (10) -- please provide description --	Good faith estimate of Market Value*	OR	Historical cost when new**	Year Acquired **	% Good ***	RCNLD Value*** (optional)
				2023	92	
				2022	92	
				2021	92	
				2020	88	
				2019	76	
				2018	67	
				2017	55	
				2016	43	
				2015	34	
				2014	30	
				2013 & prior	29	
TOTALS						

SCHEDULE F: (continued) 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. 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.

* If you provide an amount for the good faith estimate of market value, you need not provide historical cost when new and year acquired. Good faith estimate of market value is not admissible in subsequent protest, hearing, appeal, suit, or other proceeding 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 Tax Code Section 41.41.

** If you provide an amount historical cost when new and year acquired, you need not provide 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 when new multiplied by the % good equals RCNLD (optional).

6. Machinery & Equipment (12) -- please provide description --	Good faith estimate of Market Value*	OR	Historical cost when new**	Year Acquired **	% Good ***	RCNLD Value*** (optional)
				2023	99	
				2022	98	
				2021	97	
				2020	96	
				2019	87	
				2018	79	
				2017	71	
				2016	62	
				2015	51	
				2014	42	
				2013	35	
				2012	32	
				2011 & prior	30	
TOTALS						

7. Heavy Mach. & Equip, Industrial Equip. (15) -- please provide description --	Good faith estimate of Market Value*	OR	Historical cost when new**	Year Acquired **	% Good ***	RCNLD Value*** (optional)
				2023	99	
				2022	99	
				2021	99	
				2020	99	
				2019	96	
				2018	93	
				2017	88	
				2016	79	
				2015	70	
				2014	62	
				2013	54	
				2012	46	
				2011	39	
				2010	36	
				2009	33	
				2008 & prior	32	
TOTALS						

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.