

BUSINESS PERSONAL PROPERTY RENDITION OF TAXABLE PROPERTY
CONFIDENTIAL

Hidalgo County Appraisal District
4405 S. Professional Drive
PO Box 208, Edinburg, Tx 78540-0208
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TAX YEAR: 2021
PROP ID:
GEO ID:
ZONE:
LEGAL DESCRIPTION:

PLEASE ATTACH FRONT PAGE WITH BARCODE

This document must be filed after Jan. 1 and not later than April 15, except as provided by Tax Code Section 22.02, with the appraisal district office in the county in which your property is taxable. It must not be filed with the Comptroller of Public Accounts. Location address and other information for the appraisal district office may be found at www.hidalgoad.org

STEP 1: Business Name, Owner, Address, Phone, Physical Location or Situs (Required)

Business Name _____ Business Owner _____
Mailing Address, City, State, ZIP Code _____ Website and email _____
Property Location Address, City, State, ZIP Code _____ Phone (area code and number) _____
Ownership Type (Optional): Individual Corporation Partnership Other _____

STEP 2: Representation

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 _____ Email _____
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.

STEP 3: 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 statement filed for a prior tax year (the _____ tax year) continues to be complete and accurate for the current tax year.

STEP 4: Business Information (Optional)

Please address all that apply.
Business type: Manufacturing Wholesale Retail Service New Business
Business Description _____ Square Feet Occupied _____
Business Sold Date _____ Business Start Date at Location _____ Sales Tax Permit Number _____
New Owner _____ Business Moved Date _____
New Location _____ City, State ZIP Code _____ Business Closed Date _____
Did assets remain in place as of Jan. 1? Yes No The business owned no taxable assets in this county as of Jan. 1

STEP 5: Market Value

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, Schedule F. Otherwise, complete Schedule(s) B, C, D, E and/or F, 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 Jan. 1 [Tax Code Section 22.01 (b)]. For this type of property, complete Schedule(s) A, B, C, D, E and/or F, whichever are 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 Jan. 1 by bailment, lease, consignment, or other arrangement [Tax Code Section 22.04 (a)]. For this type of property complete Schedule F.

STEP 6: 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 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.

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

Prop ID: _____

Does your inventory involve freeport goods? (Optional) Yes No Does your inventory involve interstate/foreign commerce issues? (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 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)

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 Schedule F. 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**	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 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 in "historical cost when new" and "year acquired," you need not complete "good faith estimate of market value."

SCHEDULE E: 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.

Furniture and Fixtures			Machinery and Equipment			Office Equipment		
Year Acquired	Historical Cost When New** (Omit Cents)	OR Good Faith Estimate of Market Value*	Year Acquired	Historical Cost When New** (Omit Cents)	OR Good Faith Estimate of Market Value*	Year Acquired	Historical Cost When New** (Omit Cents)	OR Good Faith Estimate of Market Value*
2020			2020			2020		
2019			2019			2019		
2018			2018			2018		
2017			2017			2017		
2016			2016			2016		
2015			2015			2015		
2014			2014			2014		
2013			2013			2013		
2012			2012			2012		
2011			2011			2011		
2010			2010			2010		
2009			2009			2009		
2008			2008			2008		
2007			2007			2007		
2006 & Prior			2006 & Prior			2006 & Prior		
TOTAL:			TOTAL:			TOTAL:		

Computer Equipment			POS/Servers/Mainframes			Other (any other items not listed in other schedules)			
Year Acquired	Historical Cost When New** (Omit Cents)	OR Good Faith Estimate of Market Value*	Year Acquired	Historical Cost When New** (Omit Cents)	OR Good Faith Estimate of	Year Acquired	Description	Historical Cost When New** (Omit Cents)	OR Good Faith Estimate of Market Value*
2020			2020			2020			
2019			2019			2019			
2018			2018			2018			
2017			2017			2017			
2016			2016			2016			
2015			2015			2015			
2014			2014			2014			
2013			2013			2013			
2012			2012			2012			
2011 & Prior			2011 & Prior			2011 & Prior			
TOTAL:			TOTAL:			TOTAL:			

SCHEDULE F: 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

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

Introduction to Taxation of Business Personal Property

The Hidalgo County Appraisal District has prepared this document to provide business owners an introduction to their responsibilities concerning taxation of tangible business personal property used for the production of income. If you own a business, you are required by law to report to your county appraisal district personal property that is used in that business. This document was prepared to assist you in complying with this very important law, pursuant to Tax Code Section 22.01. There are substantial penalties for failure to report or for falsification and tax evasion. If you have questions about business personal property taxation, please contact us at 956-381-8466 or visit our offices at 4405 S. Professional Drive in Edinburg, Texas.

What is Tangible Business Personal Property?

Tangible Business personal property includes such things as office equipment, business vehicles, vessels and aircraft, inventory, machinery and other types of equipment, trade fixtures, supplies, work in process, and raw materials held for business purposes. If you own a business, these items are subject to property taxes. You are required by law to report to your county appraisal district, all personal property that is used in that business. You are not required to report intangible personal property such as cash, accounts receivable, goodwill, and other similar items.

Does HCAD have the right to inspect my business?

Yes. Sec. 22.07 (a), Texas Property Tax Code provides: “(a) The chief appraiser or his 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.”

What is a rendition?

A rendition is a form (report) that provides information about property that you own. The information you provide in your rendition is confidential by law. For Hidalgo County Appraisal District, most businesses will need to file the general rendition, Form 50-144. If you own business vehicles or aircraft that travel outside of Texas, and would like to apply for a mileage or departure allocation you will also need to submit Form 50-147. These forms and the Guide to Personal Property Rendition are available on HCAD’s website at www.hidalgoad.org/forms.html. Your rendition will be analyzed and used, along with other information we collect on similar businesses, to appraise your property for taxation.

When must the rendition be filed?

Normally, the last day to timely file your rendition is April 15th. If you need more time to complete your rendition, you have the right to request an extension to May 15th if requested in writing by April 15th, and a further 15-day extension to May 30th, if you show good cause in writing.

Are there penalties for not filing a rendition?

If you fail to render your business personal property, you will be liable for a penalty equal to **10% of the amount of property taxes** ultimately imposed on the property. **The penalty also applies if your rendition is filed late.** There is a **50% penalty** for filing a **false rendition** with intent to commit fraud or evade taxation, and a person who files a false rendition may also be subject to prosecution under the **Texas Penal Code 37.10**.

La Introducción a Impuestos de Bienes Palpables de Negocio

El Distrito de Tasación del Condado de Hidalgo ha preparado este documento para introducir a propietarios de negocio a sus responsabilidades con respecto a impuestos de bienes palpables de negocio. Si usted es dueño de un negocio, está obligado por ley a reportar al Distrito de Tasación del condado los bienes personales que se usan en ese negocio. Este documento fue preparado para ayudarle a cumplir con esta ley tan importante. Hay penas considerables por falta de denuncia o por falsificación y evasión de impuestos. Si tiene alguna pregunta, por favor de llamar al teléfono (956) 381-8466 o puede visitar nuestra oficina ubicada en 4405 S. Professional Drive, Edinburg, Texas.

¿Qué son los bienes Palpables del Negocio?

Los bienes palpables del negocio incluyen tales cosas como equipo de oficina, vehículos de negocio, barcos, aviones, inventario, maquinaria y otros tipos de equipo, instalaciones fijas de comercio, los suministros, trabajos en proceso, y las materias primas que son usadas para propósitos de negocio. Si posee un negocio, estos artículos son susceptibles a impuestos sobre la propiedad inmobiliaria. Es requerido por ley reportar a su distrito de la tasación del condado los bienes palpables que son utilizados en su negocio. No se requiere reportar los bienes intangibles como dinero efectivo, las cuentas por cobrar, la buena voluntad, y otros artículos semejantes.

¿Tiene HCAD el derecho de inspeccionar mi negocio?

Sí. Sec. 22.07 (a), Código de Impuesto de Propiedad de Tejas indica: "(a) El jefe de tasaciones o su representante autorizado pueden entrar al local de un negocio, del comercio, o de la profesión e inspeccionar la propiedad para determinar la existencia y el valor de mercado de bienes palpables utilizados para la producción de ingresos y determinar jurisdicción en el distrito".

¿Qué es una declaración?

Una declaración es un formulario que proporciona información sobre la propiedad que posee. La información que usted proporciona en su declaración es confidencial por ley. Para el Distrito de Tasación del Condado de Hidalgo, la mayoría de las empresas tendrán que presentar la versión general, Formulario 50-144. Si usted posee vehículos de negocios o aviones que viajan fuera de Texas, y le gustaría solicitar una asignación de millas o salidas, también necesitará presentar el Formulario 50-147. Estos formularios y la Guía de Rendición de Bienes Personales están disponibles en el sitio web de HCAD en www.hidalgoad.org/forms.html. Su declaración será analizada y utilizada, junto con otra información que recopilamos sobre negocios similares, para evaluar su propiedad para impuestos.

¿Cuándo debe ser enviada la declaración?

Normalmente, el último día para presentar oportunamente su declaración es el 15 de Abril. Si necesita más tiempo para completar su interpretación, tiene derecho a solicitar por escrito una extensión automática hasta el 15 de Mayo si se solicita por escrito antes del 15 de Abril y una extensión adicional de 15 días si demuestra una buena causa por escrito.

¿Hay Multas por falta de llenar una declaración?

Si falla en declarar sus bienes del negocio, será multado una **penalidad igual a 10% de la cantidad de impuestos sobre la propiedad** inmobiliaria puesto por el distrito. **La penalidad también aplica si su declaración es recibida tarde.** Hay una **penalidad de 50%** cuando usted presenta una **declaración falsa** con la intención de cometer fraude o evadir impuestos, y una persona que presenta una declaración falsa también puede ser susceptible a la prosecución bajo el **Código Penal de Tejas 37.10.**

Disclaimer: HCAD reserves the right to make any corrections deemed necessary to this.

