

BUSINESS PERSONAL PROPERTY RENDITION OF TAXABLE PROPERTY

CONFIDENTIAL

Hidalgo County Appraisal District
4405 S. Professional Drive
PO Box 208, Edinburg, Tx 78540-0208
(956) 381-8466 \*(956) 565-2461
Fax: (956) 289-2122 Email: personal@hidalgoad.org

TAX YEAR: 2022
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**

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**

**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.**

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



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*
2021			2021			2021		
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 & Prior			2007 & Prior			2007 & 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*
2021			2021			2021			
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 & Prior			2012 & Prior			2012 & 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](http://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 15<sup>th</sup>. If you need more time to complete your rendition, you have the right to request an extension to May 15<sup>th</sup> if requested in writing by April 15<sup>th</sup>, and a further 15-day extension to May 30<sup>th</sup>, 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**.

### EXEMPTIONS:

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. (Texas Code Section 11.145)

### TERMINATED EXEMPTION:

If an exemption terminates on a property, the person who owns the property, the person who owns the property shall render for taxation 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 (Texas Code 22.01 (a)).

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

## 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](http://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.**

### EXENCIONES:

Una persona tiene derecho a una exención de impuestos sobre la propiedad mueble tangible que se mantiene o se utiliza para la producción de ingresos si tiene menos de 2,500 de valor imponible. (Sección 11.145 de Código de Texas)

### EXENCIONES TERMINADA:

Si una exención termina en una propiedad, la persona propiedad, la persona propietaria de la propiedad deberá pagar impuestos 30 días después de la terminación (Código Tributario 22.02). Si se niega una exención en una propiedad, dentro de los 30 días posteriores a la denegación, la propiedad, se entregará (Código de impuestos 22.01 (a)).

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