

YEAR
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**RENDITION OF PROPERTY QUALIFIED FOR ALLOCATION OF VALUE**

Appraisal district name	Phone (area code and number)
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Address
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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 the county appraisal district after January 1 and not later than April 15 of this year. 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 form within 30 days after the termination date. If you provide information substantially equivalent to a rendition to a company contracted with the appraisal district 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. Be sure to attach any additional documents requested.

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.

The chief appraiser may request, either in writing or by electronic means, that you provide a statement containing supporting information indicating how the value rendered was determined. The statement must:

1. summarize information sufficient to identify the property including the physical and economic characteristics relevant to the opinion of value, if appropriate, and the source of the information used;
2. state the effective date of the opinion of value; and
3. explain the basis of the value rendered. 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 within 21 days of the request.

<b>Step 1:</b> Owner's name and address	Owner's name	
	Present mailing address	
	City, town or post office, state, ZIP code	Phone (area code and number)
	Owner is a(n): (please check) <input type="checkbox"/> Individual <input type="checkbox"/> Association <input type="checkbox"/> Corporation <input type="checkbox"/> Nonprofit corporation	

<b>Step 2:</b> If your property is a commercial aircraft or fleet of commercial aircraft other than business aircraft (see step 5):	Complete Schedule A-1: commercial aircraft information. Check if attached: <input type="checkbox"/>
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<b>Step 3:</b> If your property is a vessel or fleet of vessels:	Complete Schedule A-2: vessel information. Check if attached: <input type="checkbox"/>
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<b>Step 4:</b> If your property is a motor vehicle or fleet of motor vehicles:	Complete Schedule A-3: motor vehicle information. Check if attached: <input type="checkbox"/>
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<b>Step 5:</b> If your property is a business aircraft or fleet of business aircraft:	Complete Schedule A-4: business aircraft information. Check if attached: <input type="checkbox"/>
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<b>Step 6:</b> If your property is equipment not listed above:	Complete Schedule A-5: miscellaneous property. Check if attached: <input type="checkbox"/>
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### RENDITION OF PROPERTY QUALIFIED FOR ALLOCATION OF VALUE

<b>Step 7: Sign the rendition:</b>	On behalf of <i>(name of organization)</i>	Title
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Are you the 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?

Yes     No

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 checked "Yes" above, sign and date on the first signature line below. No notarization is required.

Signature

**sign here** ▶ \_\_\_\_\_ Date \_\_\_\_\_

If you checked "No" above, you must complete the following:

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

Signature

**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 Section 37.10, Penal Code.**

**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.**

**SCHEDULE A-4: BUSINESS AIRCRAFT**

A "situs state" is one in which the aircraft was continually used in the past 12 months, or was present on the state's lien date, or in which the owner was domiciled in the past 12 months or which has levied a property tax on the business aircraft for this year. Texas situs is the owner's principal office in Texas or, if there is no principal office in Texas, the Texas airport from which the business aircraft makes the highest number of Texas departures. A departure is a departure made for the purpose of transporting cargo, passengers or equipment for which the aircraft is employed as it moves from point to point. This includes aircraft belonging to a person not in the business of providing air transportation.

Type, make and model of item	I.D. Number	Other situs state(s)	Total number of departures from Texas locations in the preceding year	Total number of departures from all locations in the preceding year	Texas situs	Good faith estimate of market value* (or)	Original cost** (and)	Year placed in service

*Continue on additional sheets as needed*

\* If you provide an amount in the "good faith estimate of market value," you need not complete a "original cost" and "year placed in service." "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 Section 41.41, Tax Code.

\*\*If you provide an amount in a "original cost" and "year placed in service," you need not complete "good faith estimate of market value."