

# Aircraft Rendition of Property

Tax Year \_\_\_\_\_

**CONFIDENTIAL**

Account Number/QuickRefID \_\_\_\_\_



**GENERAL INFORMATION:** This form is for use in rendering aircraft property used for the production of income that was owned or managed and controlled as a fiduciary on Jan. 1 of this year (Tax Code Section 22.01). 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. It can be hand delivered, submitted by mail to 625 FM 1460, Georgetown, TX 78626, OR by email to renditions@wcad.org. An excel spreadsheet template is available on our website. If sending by email and the file is large, please submit as a zipped file.

## SECTION 1: Property Owner Information

Property owner is (check one):  Individual  Corporation  Partnership  Trust  Association  Nonprofit Corporation  Other \_\_\_\_\_

Business Name / Property Owner Name \_\_\_\_\_

Mailing Address, City, State, ZIP Code \_\_\_\_\_

Phone Number (area code and number) \_\_\_\_\_ Email Address \_\_\_\_\_

## SECTION 2: Party Filing Report

Property Owner  Secured Party  Employee of Property Owner  Fiduciary  Authorized Agent  Employee of Property Owner on Behalf of Affiliated Entity of the Property Owner  Other: \_\_\_\_\_

**NOTE:** When a corporation is required to file this report, an officer of the corporation or an employee or agent who has been designated in writing by the board of directors or by an authorized officer to sign on behalf of the corporation must sign the report (Tax Code Section 22.26(b)).

Name of individual authorized to sign this report \_\_\_\_\_ Title or Position \_\_\_\_\_

Mailing Address, City, State, ZIP Code \_\_\_\_\_

Phone Number (area code and number) \_\_\_\_\_ Email Address \_\_\_\_\_

**Complete if applicable.**  By checking this box, I affirm that the information contained in the most recent rendition statement filed in prior tax year \_\_\_\_\_ continues to be complete and accurate for the current tax year.

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 (c2)? .....  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.*

## SECTION 3: Property Information

Identify each of the taxing units in which the personal property being rendered is located: \_\_\_\_\_

If the personal property rendered has an aggregate value of less than \$20,000, the rendition may contain only the name and address of the property owner, a general description of the property by type or category and the physical location or taxable situs of the property (Tax Code Section 22.01(f)).

It is necessary to determine the taxable situs of the identified aircraft as of **Jan 1**. If the aircraft was based at a location outside of Williamson County on January 1, provide a hangar or tie down receipt, a statement from the hangar owner or airport manager, or a paid receipt from another jurisdiction. List the aircraft's new location below.

Address, City, State, Zip \_\_\_\_\_

If the above aircraft has been sold, furnish the following information (provide proof of sale such as Bill of Sale, FAA title transfer, etc.)

Name of New Owner \_\_\_\_\_ Date Sold \_\_\_\_\_

New Owner Mailing Address, City, State, ZIP Code \_\_\_\_\_

# Aircraft Information

If reporting multiple aircraft, attach a listing with the information requested below. An excel spreadsheet template is available on our website. You may email a copy of the spreadsheet to renditions@wcad.org. If the file is large, please submit as a zipped file.

**Aircraft Location** (where hangared, tied down, or stored) \_\_\_\_\_

Registration Number ("N" Number) \_\_\_\_\_ Serial Number \_\_\_\_\_

Business Use? (Circle One) **YES** **NO** (if "NO," please fill out Section 4 below)

Year Manufactured \_\_\_\_\_ Make \_\_\_\_\_ Model \_\_\_\_\_

Good Faith Estimate of Market Value \$ \_\_\_\_\_

Engine #1 Hours (since last overhaul) \_\_\_\_\_ Engine #2 Hours (since last overhaul) \_\_\_\_\_

Total Airframe Hours \_\_\_\_\_

Documented Damage (attach repair estimates, insurance claims, crash reports, etc)

Check if applying for Allocation of Value and complete Form 50-147 Application for Allocation of Value for Personal Property used in Interstate Commerce, Commercial Aircraft, and/or Business Aircraft by April 30<sup>th</sup>.

**SECTION 4: Declaration of Non-Income Producing Aircraft (if applicable)**

Aircraft which are not held or used in the production of income are exempt from property taxes. An aircraft is considered to be income producing if one or more of the following conditions exists:

1. The aircraft is available for lease, rental, or charter.
2. The aircraft and/or accompanying expenses are being considered for income tax purposes.
3. The aircraft is covered as an income producing vehicle on an insurance policy.
4. The aircraft expenses are being reimbursed.
5. The aircraft is registered in the name of a business or flying club.

The notarized statement below should be filed with the appraisal district if your aircraft is not used in the production of income. Documentation may be requested to support your claim (i.e., IRS tax returns, accounting records, insurance policies, etc.). A failure to file this statement will result in a presumption that your aircraft is used in the production of income and is subject to property taxes.

I, \_\_\_\_\_, affirm that the aircraft with the N#(s) \_\_\_\_\_ is not used in the production of income as defined above and is exempt from property taxation for the year \_\_\_\_\_.

Printed Name

Registration Numbers

Owner/Agent Signature

Date

**NOTARY STATEMENT**

SUBSCRIBED AND SWORN before me this \_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_.

Printed Name

X \_\_\_\_\_  
Notary Signature

NOTARY PUBLIC, STATE OF \_\_\_\_\_.

**SECTION 5: Affirmation and Signature**

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.

I, \_\_\_\_\_, swear or affirm that the information provided in this report is true and accurate to the best of my knowledge and belief.

**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 below must be notarized.

X \_\_\_\_\_  
Signature Date

Subscribed and sworn before me this \_\_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_.

X \_\_\_\_\_  
Notary Signature Notary Public, State of \_\_\_\_\_.

## Important Information

**DEADLINES:** Rendition statements and property report deadlines depend on property type. The statements and reports must be delivered to the chief appraiser after Jan. 1 and no later than the deadlines indicated below.

Rendition Statements and Reports	Deadlines	Allowed Extensions
Property generally	April 15	<ul style="list-style-type: none"> <li>• May 15 upon written request</li> <li>• Additional 15 days for good cause shown</li> </ul>
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 22.23(d)	April 30	<ul style="list-style-type: none"> <li>• May 15 upon written request</li> <li>• Additional 15 days for good cause shown</li> </ul>

**TERMINATED EXEMPTION:** If the chief appraiser denies an application for an exemption or an applicable exemption terminates, Tax Code Section 22.02 requires the property owner to render the property within 30 days of the denial or termination.

**PENALTIES:** Failure to timely file a required rendition statement or property report will incur a penalty of 10 percent of the total amount of taxes imposed on the property for that year. An additional penalty will be incurred of 50 percent of the total amount of taxes imposed on the property for the tax year of the statement or report, if a court determines that:

1. a person filed a false statement or report with the intent to commit fraud or to evade the tax; or
2. for the purpose of affecting the course or outcome of an inspection, investigation, determination, or other proceeding before the appraisal district, a person:
  - altered, destroyed, or concealed any record, document, or thing; or
  - presented to the chief appraiser any altered or fraudulent record, document, or thing; or
  - otherwise engages in fraudulent conduct.