

Billboard Rendition of Property

CONFIDENTIAL

Tax Year _____



Account Number/QuickRefID _____

GENERAL INFORMATION: This form is for use in rendering billboard 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 78626-8050, **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 _____ continues to be complete and accurate for the current tax year. (Prior 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 authorization, the rendition is not valid and cannot be processed.

SECTION 3: Property Information

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)).

Select your property's total market value: ☐ \$125,000 or less ☐ More than \$125,000

☐ By checking this box, I certify that the tangible personal property's market value is \$125,000 or less

If the billboard has been sold, furnish the following information (provide proof of sale):

Name of New Owner _____

Date Sold _____

New Owner Mailing Address, City, State, ZIP Code _____

Billboard Information

If reporting multiple billboards, 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.

Billboard Location (Address, Latitude/Longitude, Street Intersection)

Billboard Permit # _____

Acquisition Date/Year Built _____ **Historical Cost \$** _____ **Good Faith Estimate of Market Value \$** _____

Poles Wood _____ (Quantity) Metal _____ (Quantity) Other _____ (Type / Quantity)

Faces Wood _____ (Quantity) Metal _____ (Quantity) LED _____ (Quantity) Other _____ (Type / Quantity)

Face Size(s) (L x W **OR** Square Foot) _____

Face Shape (Check all that apply): ☐ **V-SHAPED** ☐ **BACK-TO-BACK** ☐ **STACKED** ☐ **SINGLE** ☐ **OTHER** _____ (Explain)

Lighted? (Check One): ☐ **YES** _____ (Quantity of Fixtures) ☐ **NO**

Special Adjustments? (Height, Shape, etc.) _____

SECTION 4: 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.

Date
Subscribed and sworn before me this _____ day of _____, 20_____.

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	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 22.23(d)	April 30	May 15 upon written request Additional 15 days for good cause shown

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% of the total amount of taxes imposed on the property for that year. An additional penalty will be incurred of 50% 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:
 - a. altered, destroyed, or concealed any record, document, or thing;
 - b. presented to the chief appraiser any altered or fraudulent record, document, or thing; **or**
 - c. otherwise engages in fraudulent conduct.