



Dallas Central Appraisal District

IMPORTANT INFORMATION FOR AIRCRAFT OWNERS

The 78th Texas Legislature passed significant changes to the Property Tax Code concerning the rendering of business personal property.

- o Filing of renditions is now mandatory. A penalty of 10% of the tax liability will be imposed for failure to file a timely rendition.
- o Renditions are due on or before April 15. An extension to May 15 will be granted if requested in writing on or before April 15. (Form is available on www.dallascad.org.)
- o The District Attorney is authorized to bring a civil suit on behalf of the appraisal district for fraud if there is evidence that a rendition included false information, or if the owner intentionally omitted required information in order to avoid taxation. If the court finds fraud, the monetary penalty is 50% of the tax liability. The matter may also be referred for criminal charges under Section 37.10 of the Penal Code.

Aircraft used in conjunction with any type of business or profession may be subject to taxation.

Please refer to the enclosed rendition form if the aircraft you own:

- o Has a taxable situs in Texas other than Dallas County
- o Has been damaged
- o Is not income producing
- o Was sold prior to January 1, 2009

If an aircraft is engaged in interstate flight, allocation of the aircraft's market value for its use in Texas is available. To obtain this allocation of value, flight logs for the previous year should be provided with the completed rendition. In the absence of flight logs, the appraisal district will estimate the percentage of use in Texas. The notice of value you receive will reflect the allocated market value. **After appeals are heard and the tax roll is certified, the allocation percentage cannot be changed.**