



DALLAS CENTRAL APPRAISAL DISTRICT

Business Personal Property-Leased Equipment
P.O. Box 560367, Dallas, Texas 75356-0367
(214)631-7406 * (214)638-6509 Fax
Website: www.dallascad.org * Email: Bpple@dcad.org

LEASED EQUIPMENT RENDITION PROCEDURES

The purpose of this document is to assist you with filing the Dallas Central Appraisal District (DCAD) Rendition forms for Leased Equipment. It discusses what jurisdictions the Dallas Central Appraisal District serves, how to prevent common rendition filing problems, explains rendition filing options and gives an overview of other available information.

Status of Leased Vehicles used for Personal Use

Changes were created by Senate Bill 248 and passed by the 77th Legislature, which added Tax Code Section 11.252. Please read this section of the Property Tax Code for complete details. See www.dallascad.org/Forms/Per_Leased_Vehicles.pdf for a summary of the changes.

E-mail PC Files

You may use e-mail for detailed information requests regarding your account. The DCAD Leased Equipment e-mail address is bpple@dcad.org. The general DCAD Website is www.dallascad.org.

Vehicle Valuations

Vehicles are valued based on the year acquired and the acquisition cost. Cars, pick-ups, and vans are on a five-year life, and trucks are valued using an eight-year life. A copy of the depreciation schedule may be obtained from the DCAD Website.

DCAD Jurisdictions

Due to recent legislation, DCAD appraises property in Dallas County only.

Helpful Hints for Preventing Common Rendition Filing Problems

1. Do not include leased software on your rendition. Current law defines all application software as non-taxable.
2. Do not include leased aircraft as a part of your Leased Equipment rendition. DCAD has an aircraft appraiser who appraises all leased aircraft. Should your organization need to render any leased aircraft located within DCAD's jurisdiction, please contact the DCAD aircraft appraiser at 214-631-7406.
3. Include the correct and complete street address of all leased property when filing your Leased Equipment rendition. DCAD must have correct and complete street addresses when trying to determine the proper taxing jurisdictions for each leased asset. P.O. Boxes and billing addresses do not provide enough information for determining proper taxing entities.
4. State law prohibits DCAD from discussing a rendition with anyone except the property owner or an authorized agent. If lessees call DCAD, we can talk to them in general terms, but cannot discuss the specific details of your rendition. If you have employed a tax agent, please make sure your representative has completed and filed an Appointment of Agent form with DCAD. The forms may be obtained from the DCAD Website or the Texas State Comptroller's Office.

OPTIONS FOR FILING RENDITIONS

DCAD accepts Leased Equipment renditions in hardcopy, diskette or CD format. In all cases, a signed Confidential Personal Property Return must accompany the detailed asset listing. DCAD requests companies with more than 20 assets render their filings on a diskette or CD. Diskette or CD renditions reduce processing time, improve accuracy and assist in reconciling renditions to appraisal notices. Please see the requirements for filing either hard copy or electronic renditions below.

REQUIREMENTS FOR FILING HARD COPY RENDITIONS

A Microsoft Excel template can be found at www.dallascad.org/Forms/LeasedEquipment.xls.

All filings should include:

1. A signed and dated DCAD Leased Equipment Rendition form indicating DBA, ownership, address and any changes from the previous year.
2. A detailed listing of all leased equipment owned within the jurisdiction of the Dallas Central Appraisal District that would influence January 1, 2009 value. This property listing should include the following information:
 - Lessee name
 - Physical location of property, i.e., street address, city, zip code. Note: Do not include P.O. Box Numbers, billing addresses, etc.
 - Date of acquisition
 - Lease start date
 - Specific manufacturer and description of equipment, i.e., Xerox Photocopier. The term, equipment, is not specific enough.
 - For motor vehicles, please provide the following information:
 - Vehicle year
 - Make, model, sub-model and trim package, i.e., Honda Accord LX, 4x4, etc.
 - VIN number (complete)
 - Original cost
 - Column denoting all autos with an affidavit on file for personal use only.

For faster rendition processing, group property items by lessee, address location, equipment type (same year life) and acquisition year.

REQUIREMENTS FOR FILING DISKETTE OR CD RENDITIONS

A Microsoft Excel template can be found at www.dallascad.org/Forms/LeasedEquipment.xls.

All filings should include:

1. A signed and dated DCAD Leased Equipment Rendition form must accompany all information sources.
2. Identification labels containing the company's DBA, DBA number and appropriate tax year should be on all diskette or CD filings. DBAs and DBA numbers can be found on the rendition form in the upper right hand corner. The company may not have a DBA number if this is the first rendition it has filed.
3. Hard copies of rendered information must accompany data files (in the event the diskette or CD becomes unusable).
4. The preferred data file format is Microsoft Excel. However, Microsoft Access is acceptable.

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5. The data file should include the following information. It is necessary for each item to be in separate columns to allow DCAD to sort the information.

- Column A** Lessee name
- Column B** Street number (physical location)
- Column C** Direction (physical location)
- Column D** Street name (physical location)
- Column E** Suite or Bldg (physical location)
- Column F** City (physical location)
- Column G** Zip code (physical location)
- Column H** Year of acquisition
- Column I** Vehicle model year
- Column J** Lease start date
- Column K** Description of asset (as specific as possible)
- Column L** General category (furniture, auto, computer, copier, etc.)
- Column M** Make of equipment or vehicle (Kodak, Honda, IBM, etc.)
- Column N** Equipment type/model - For motor vehicles, include sub-model and trim packages, i.e., Accord LX, Pathfinder V-6. For equipment, include specific descriptions, i.e., 2 wire modem, Photosmart 3 in 1, Laser printer, etc.
- Column O** Original cost
- Column P** Number of miles driven in Texas (for interstate allocation purposes only)
- Column Q** Number of miles driven in US (for interstate allocation purposes only)
- Column R** VIN (complete)
- Column S** Internal tracking numbers (optional)
- Column T** Denote all personal use vehicles with affidavits on file

6. Information columns do not have to be in the sequence specified. The information from the preceding list, however, does have to be included and easily identified. Once DCAD has processed and valued a rendition, working papers detailing the values will be returned to the rendering company via the same medium as received (hard copy or CD). The working papers will include original data in rendered order and the following information:

DBA number

Percent good

Interstate allocation (where applicable)

Appraised Value (Total Value column)

Jurisdiction codes (separate column for each jurisdiction: county, city, school, and special district codes)

Summary of values by jurisdiction codes

Jurisdiction code cross reference (attachment to working papers)

Instructions on notifying DCAD of evaluation errors (attachment to working papers)