



Dallas Central Appraisal District

FILE YOUR RENDITION ONLINE AT WWW.DALLASCAD.ORG

Please go to www.dallascad.org and click on Navigation Links for 'Online BPP Rendition' on the DCAD homepage. You will be asked to type in your 17-digit account number beginning with 99*, located in the upper left hand corner of your rendition. You will also need to type in your personal ID number or PIN located in the upper right hand corner of your rendition. From there, follow the online instructions.

If you or your agent filed a rendition last year, the inventory and fixed assets of the business have been migrated to the BPP Online Rendition screen. Inventory, raw materials, and supplies will need to be adjusted. Additions and deletions to fixed assets will need to be entered. Last year's BPP Rendition is available for viewing to assist you in filing online.

- ò Filing of renditions is mandatory. A penalty of 10% of the tax liability will be imposed for failure to file a timely rendition.
- ò Renditions are due on or before April 15. An extension to May 15 will be granted if requested in writing or submitted online on or before April 15. A mail-in form is available on www.dallascad.org or file the online extension with your account number and PIN number available on your BPP rendition form.
- ò A rendition must contain the property owner's historical cost and year of acquisition or a good faith estimate of the property's market value.
- ò If the market value of personal property is less than \$20,000, the rendition requirement is limited to the owner's name and address, a general description of the property, and the property's location. Although not required for personal property less than \$20,000, the Dallas Central Appraisal District recommends that you provide historical cost and acquisition dates of your assets.
- ò If the property owner's business has 50 employees or less, the property owner may base the estimate of value on the depreciation schedules used for federal income tax purposes. Although not required for businesses with 50 employees or less, the Dallas Central Appraisal District recommends that you provide historical cost and acquisition dates of your assets.
- ò The Chief Appraiser may request the property owner provide a written statement containing supporting information indicating how the owner's estimate of value was determined. The property owner is required to deliver the written statement to the Chief Appraiser not later than 21 days after the request was received. Failure to deliver the requested information will result in a 10% penalty of the tax liability.
- ò 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.

Business Personal Property
2949 N. STEMMONS FREEWAY ò DALLAS, TEXAS 75247-6195 ò (214) 631-7406
www.dallascad.org