



DALLAS CENTRAL APPRAISAL DISTRICT

Business Personal Property Division
P. O. Box 560368 * Dallas, Texas 75356-0368
(214) 631-7406 * www.dallascad.org

CONFIDENTIAL AIRCRAFT RENDITION FOR JANUARY 1, _____

NOTE: FILING OF THIS RENDITION DOES NOT CONSTITUTE A PROTEST.

Account Number: _____ Owner Name: _____
DBA: _____
Mailing Address: _____ Aircraft Type: _____
_____ Aircraft Location: _____

State law requires that all owners of aircraft used in conjunction with any type of business or profession, within the jurisdiction of the Dallas Central Appraisal District, must file a rendition with the appraisal district **on or before April 15**. A **penalty** of 10% of the tax liability will be imposed for failure to file a timely rendition.

Aircraft which are not held or used in the production of income are not subject to property taxes. See back of form to determine if aircraft qualifies, and for a statement that must be filed to declare your aircraft as non-income producing.

Please provide the following information:

- 1. If the aircraft was based at a location other than the one shown above on January 1, provide a hanger or tie down receipt, a statement from the hanger owner or airport manager, or a paid receipt from another jurisdiction. List the aircraft's new location:

Airport _____

Address	City	State	Zip
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Texas law requires the following information in order to allocate to this state, the taxable portion of the market value of the aircraft:

Total number of departures from Texas during the preceding year. _____
Total number of departures from all locations during the preceding year. _____

- 2. If the aircraft was sold prior to January 1, provide proof of sale, such as a bill of sale, FAA title transfer, etc. List the name and address of the new owner:

New Owner _____

Address	City	State	Zip
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- 3. If the aircraft has been damaged, provide a copy of insurance, claims, crash reports, etc.

4. Yes No Has there been a tail number change? If yes, provide the following:

Old Tail #	New Tail #	MM/DD/YYYY of Change
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5. Yes No Has there been an aircraft usage change? If yes, indicate the usage as of January 1:
___ Business ___ Private

6. Yes No Is the aircraft under a maintenance service plan (MSP)?

7. State engine hours since last overhaul _____

8. Optional: Aircraft Owner's Total Estimate of Market Value \$ _____

Under Section 22.24(e) of the Texas Property Tax Code, **all renditions filed by Tax Agents must be notarized** in order to be considered valid.

Section 22.26 of the Property Tax Code states:

(a) Each rendition statement or property report required or authorized by this chapter must be signed by an individual who is required to file the statement or report.

(b) When a corporation is required to file a statement or 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 in behalf of the corporation must sign the statement or report.

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 affirm that the information contained in this rendition is accurate and complete to the best of my knowledge and belief and that complete information necessary to identify the property and determine its ownership, taxability and situs will be made available for inspection by employees of the appraisal district on request.

NOTARY STATEMENT

Owner/Agent Signature _____ Date _____

Printed Name _____

Company Name _____ Agent Registration No. _____

Wk () _____ Fax () _____

Phone No. _____

Email Address _____

SUBSCRIBED AND SWORN before me this _____
day of _____, _____.

Notary Public _____

My commission expires _____

Mail completed form no later than April 15 to the above address. If your rendition is postmarked after April 15, the Chief Appraiser is required by law to make an assessment.

DECLARATION OF NON-INCOME PRODUCING AIRCRAFT

Aircraft which are not held or used in the production of income are exempt from property taxes. An aircraft is considered to be producing income, 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 Account # _____ which is
Printed Name
associated with Aircraft # N _____ is not used in the production of income
Registration Number
as defined above and is exempt from property taxation for _____.
YYYY

NOTARY STATEMENT

Owner/Agent Signature Date
Printed Name _____

Company Name Agent Registration No.
Wk () Fax ()
Phone No.
Email Address _____

SUBSCRIBED AND SWORN before me this _____
day of _____, _____.

Notary Public
My commission expires _____

By selecting this box, "I affirm the information contained in the prior year rendition statement filed with the same DCAD account number, is a complete and accurate rendition as of January 1st of this year in accordance with Texas Property Tax Code Section 22.01 and the blue book value and the allocation factor (TX dept/Total dept) remains the same."



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, 2011

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.**