



DALLAS CENTRAL APPRAISAL DISTRICT

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

FILE YOUR RENDITION ONLINE AT WWW.DALLASCAD.ORG

CONFIDENTIAL PERSONAL PROPERTY RETURN FOR JANUARY 1, _____

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

Account Number: _____

Route: _____ Pin _____

DBA: _____

Owner Name: _____

Mailing Address: _____

Business Location: _____

Consultant Code: _____

State law requires, **on or before April 15**, a person shall render for taxation all tangible personal property used for the production of income that he owns or manages and controls as a fiduciary on January 1. A penalty of 10% of the tax liability will be imposed for failure to file a timely rendition.

Section 22.26 of the Property Tax Code states:

(a) Each rendition statement of 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.

Are you the property owner, an employee of the property owner, or an employee of a property owner on behalf of an affiliated entity of the property owner? Yes No

This form must be signed and dated.

If you checked "Yes" above, sign and date on the first signature line below. No notarization is required.

By signing this document, you attest that the information contained on it is true and correct to the best of your knowledge and belief.

Signature Date

Printed Name _____

Wk () _____ Fax () _____

Email Address _____

If you check "No" above, you must complete the following:

I swear that the information provided on this form is true and correct to the best of my knowledge and belief.

Signature Date

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

Authorized agent's name _____ Agent Lic# _____

Notary Public, State of Texas

Agent mailing address _____

Wk () _____ Fax () _____

Email Address _____

I. General Information

Check your opinion of the total market value of your property: Under \$20,000 _____ Over \$20,000 _____

If you checked "**Under \$20,000**" you will need to provide a general description of the property and you will have the **option** of providing the historical cost new and year acquired in Section II and III **or** a good faith estimate of market value in Section VI on this form.

If you checked "**Over \$20,000**" you will need to provide a general description of the property and you **must** provide **either** the historical cost new and year acquired in Section II and III **or** a good faith estimate of market value in Section VI on this form. The Dallas Central Appraisal District recommends that you provide historical cost and year acquired of your assets whenever possible.

Providing the following information is **optional**, but it helps the Appraisal District maintain accurate records of the status of your business personal property.

1. Business was sold. Date sold: _____
Name, address and phone number of buyer: _____
2. Business closed. Date of closure: _____
3. Business moved. Date moved: _____
New Address: _____
4. Yes No Was there a substantial change in the physical assets at this location prior to January 1?
If yes, please explain. _____
5. How many square feet does your business occupy? _____

If you have previously filed a rendition form and it remains an accurate rendition of your property for this year, you may check this box. By checking this box, "I affirm the information contained in the prior year of _____ 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 no additional assets were purchased, sold or disposed of and inventory levels if applicable remain the same."

II. Inventory

List all taxable inventory by type/category of property (finished goods, raw materials, work in process, and supplies, including all applicable burden or overhead costs). If needed, you may attach additional sheets or a computer generated copy listing the information below. Figures should be as of January 1 or adjusted thereto. If you carry consigned goods, see Section V below. The historical cost may be provided here or the good faith estimate of market value in Section VI below.

Please note basis of figures:

1. Original Cost LIFO (include reserve) Lower of your cost or market/selling price Replacement Cost
 FIFO Other (specify)

2. **Type/Category**

Cost of **inventory** (finished goods) as of January 1

Add LIFO Reserve

Raw materials and **work in process**, not included in regular inventory stated above.

Supplies (Include all expensed supply items on hand January 1 used in business, but not included above.)

\$ _____
 \$ _____
 \$ _____
 \$ _____

III. Historical Cost and Year Acquired of Fixed Assets

List all taxable personal property by type/category of property (see "Definitions"). If needed you may attach additional sheets or a computer generated copy listing the information below. If you have leased assets or consigned goods see Section IV and/or Section V below. Please total by year acquired using historical cost in the appropriate type/category. If you have assets that do not fit in one of these categories, please use the "Other" column or list on additional sheets and attach to the rendition. Providing historical cost and year acquired will assist the appraisal district in valuing your property. This information is **optional** and you may provide a good faith estimate of market value in Section VI below.

Year	Furniture & Fixtures	Machinery & Equipment	Office & Telephone Equipment	Computers & Related Equipment	Cars & Pickups	Trucks 1 Ton or more & Trailers	Other*
	Your Cost	Your Cost	Your Cost	Your Cost	Your Cost	Your Cost	Your Cost
2010							
2009							
2008							
2007							
2006							
2005							
2004							
2003							
2002							
2001							
2000							
1999							
1998							
1997							
1996							
1995							
1994							
1993							

Total 1993 and prior purchases in the 1993 fields.

*If costs are shown in the "Other" column, including **Pollution Control Equipment**, please describe. _____

IV. Leased, Loaned, or Rented Personal Property

List the name and address of each property owner of taxable property that is in your possession or management on January 1 either leased, loaned or rented to you, or other arrangement regardless of tax liability. If necessary attach additional sheets or a computer generated copy listing the information below.

Name, Address, Phone # of Owner of Item	Description	Selling price if stated in lease (optional)	Annual Rent (optional)

V. Consigned Goods

List the name and address of each property owner of taxable property that is in your possession or management on January 1. Personal property owned by another person that you are selling by arrangement with that person. If you have consigned goods, report the name and address of the owner or owners in the table below. If necessary attach additional sheets or a computer generated copy listing the information below.

Property Owner Name	Property Owner Address	General Property Description	Value of Consignment (optional)

VI. Owner's Opinion of Value for Under \$20,000 and Over \$20,000

List all taxable personal property by type/category of property (See Definitions). If needed you may attach additional sheets. If you checked "**Under \$20,000**" you will need to provide a general description of the property and you will have the **option** of providing the historical cost new and year acquired in Section II and III above or a good faith estimate of market value in Section VI on this form.

If you checked "**Over \$20,000**" you will need to provide a general description of the property and you **must** provide **either** the historical cost new and year acquired in Section II and III above **or** a good faith estimate of market value in Section VI on this form. The Dallas Central Appraisal District recommends that you provide historical cost and year acquired of your assets whenever possible.

Property description by type/category Other describe	Property address or address where taxable	Estimate of quantity of each type (optional under \$20,000)	Good faith estimate of market value * (optional under \$20,000)	Historical Cost when new**(and) See Section II/III (optional under \$20,000)	Year Acquired ** See Section II/III (optional under \$20,000)	Owner name/address, if you manage or control property as a fiduciary.
Inventory						
Fixed Assets						
Other						

VII. Instructions

FILE YOUR RENDITION ONLINE AT WWW.DALLASCAD.ORG

You can now 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 right 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 filed a rendition last year that included inventory and fixed asset cost data, the data is now included in the current year BPP Online Rendition screens. You may need to adjust inventory, raw materials, and supplies values in order to reflect this year's numbers and you will need to update the fixed assets screen with any additions or deletions. Last year's BPP Rendition is also available online to assist you in filing.

This rendition covers property you own or manage and control as fiduciary on January 1 of this year. **You must file this rendition with the Dallas Central Appraisal District after January 1 and not later than April 15 of this year.** On written request the chief appraiser must extend the deadline to May 15. A mail-in extension 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. You may receive an additional 15-day extension if you request it in writing and show good cause for the extension.

If the chief appraiser denies an exemption or an exemption applicable to a property on January 1 terminates during the tax year, you must file a rendition form within 30 days after the termination date. If you provide information substantially equivalent to a rendition to a company contracted with the appraisal district to appraise property, you are not required to file the rendition form. If your property is regulated by the Texas Public Utility Commission, Railroad Commission, the Federal Surface Transportation Board, or Federal Energy Regulatory Commission, you are not required to file this rendition. The chief appraiser may request a copy of the annual regulatory report.

If you fail to timely file a rendition or property report required by Texas law, the chief appraiser must impose a penalty in an amount equal to 10 percent of the total taxes due on the property for the current year.

If the court determines that you filed a false rendition or report with the intent to commit fraud or to evade the tax or you alter, destroy, or conceal any record, document, or thing or present to the chief appraiser any altered or fraudulent record, document, or thing or otherwise engage in fraudulent conduct for the purpose of affecting the outcome of an inspection, investigation determination, or other proceeding before the appraisal district, the chief appraiser must impose an additional penalty equal to 50 percent of the total taxes due on the property for the current year.

When required by the chief appraiser, you must render any taxable property that you own or manage and control as fiduciary. [Section 22.01(b), Tax Code]. For this type of property, complete Sections I, II, III, or VI, whichever is applicable.

When required by the chief appraiser, you must file a report listing the name and address of each owner of property that is in your possession or under your management on January 1 by bailment, lease, consignment, or other arrangement. [Section 22.04(a), Tax Code]. For this type of property, complete Sections IV and/or V.

When required by the Tax Code or by the chief appraiser, the person rendering property shall use the model form adopted by the Comptroller of Public Accounts, or use a form containing information that is in substantial compliance with the model form if approved by the comptroller.

The chief appraiser may request, either in writing or by electronic means that you provide a statement containing supporting information indicating how the value rendered was determined. The statement must:

1. summarize information sufficient to identify the property including the physical and economic characteristics relevant to the opinion of value, if appropriate, and the source of the information used;
2. state the effective date of the opinion of value; and
3. explain the basis of the value rendered.

If your business has 50 or less employees, you may base the value estimate on the depreciation schedules used for federal income tax purposes. You must deliver the statement within 21 days of the request.

Definitions:

Personal Property: Every kind of property that is not real property; generally, property that is movable without damage to itself or the associated property.

Inventory: Personal property that is held for sale to the public by a commercial enterprise.

Supplies: Include all expensed supply items on hand January 1 used in business, but not included in inventory.

Type/Category: Functionally similar personal property groups. Examples are: furniture, fixtures, machinery, equipment, computer equipment, vehicles, and supplies. Narrower groupings such as office equipment (faxes, copiers), medical equipment, and rental equipment should be used if possible.

Estimate of Quantity: For each type of category listed, the number of items, or other relevant measures of quantity (e.g., gallons, bushels, tons, pounds, board feet.)

Property Address: The physical address of the personal property on January 1 of the current tax year. Normally, the property is taxable by the taxing unit where the property is located.

Address Where Taxable: In some instances, personal property that is only temporarily at its current address may be taxable at another location (taxable situs). If you know that this is the case, please list the address where taxable.

Good Faith Estimate of Market Value: Your best estimate of what the property would have sold for in U.S. dollars on January 1 of the current tax year if it had been on the market for a reasonable length of time and neither you nor the purchaser was forced to buy or sell. For inventory, it is the price for which the property would have sold as a unit to a purchaser who would continue the business.

**A "good faith estimate of value" is not admissible in subsequent protest, hearing, appeal, suit, or other proceeding involving the property except for: (1) proceedings to determine whether a person complied with the rendition requirement; (2) proceedings for determination of fraud or intent to evade tax; or (3) a protest under Section 41.41 of the Property Tax Code.*

Historical Cost When New: What you paid for the property when it was new, or if you bought the property used, what the original buyer paid when it was new. If you bought the property used, and do not know what the original buyer paid, state what you paid for the asset.

Year Acquired: The year that you purchased the property.

***If you provide an amount in "historical cost when new" and "year acquired" you need not complete good faith estimate of market value.*

Consigned Goods: Personal Property owned by another person that you are selling by arrangement with that person. If you have consigned goods, report the name and address of the owner in Section V of the rendition form.

Fiduciary: A person or institution who manages property for another and who must exercise a standard of care in such management activity imposed by law or contract.