

<b>KLEBERG COUNTY APPRAISAL DISTRICT</b> 502 E. Kleberg P. O. Box 1027 Kingsville, Tx 78364-1027 361-595-5775	<b>2012</b> Property Numbers Property ID:
<b>BUSINESS PERSONAL PROPERTY                  ANNUAL RENDITION OF TAXABLE PROPERTY</b>	Date Printed:
<b>***** DUE DATE: APRIL 15, 2012 *****</b>	Date Completed:
DBA: Situs:	
Owner's Name:	Business Name:
Owner's Address:	Business Location:
Owner's City, State, ZIP Code:	Business Mailing Address:
Owner's Phone (area code and number) and Fax Number:	Business City, State, ZIP Code:
Type of Business: *	Business Phone (area code and number) & Fax Number:
Date Business Purchased: *	State Sales Tax Permit Number: *
Seller(s) Name(s) and Address(es):*	Building/Shopping Center Name: *
Length of Ownership: *	Amount of Square Footage Leased: *
Other Business Owned: *	Date Business Started: *
<input type="checkbox"/> By checking this box, I affirm that the information contained in my most recent rendition statement filed for a prior tax year (this rendition was filed for the _____ tax year), continues to be complete and accurate for the current tax year.	
Checked the total market value of of your property Under \$20,000 <input type="checkbox"/> \$20,000 or over <input type="checkbox"/> If you checked "Under \$20,000", provide a general property description and address on the appropriate schedule(s).	
Date Business Relocated *	Relocation Address *
Date Business Sold *	Buyer(s) Name(s) and Address(es) *
Authorized agent's name (if different from above)	
Agent's mailing address (number and street)	
City, town or post office, state, ZIP code	Phone (area code & number)

\* Optional

**PLEASE RETAIN A COPY OF THE COMPLETED & SIGNED RENDITION FOR YOUR FILES**



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## GENERAL INFORMATION

- \* Filing of renditions is mandatory. A penalty of 10% of the tax liability will be imposed for failure to file a timely rendition.
- \* An individual is entitled to an exemption from taxation of one motor vehicle owned by the individual that is used in the course of the individual's occupation or profession and is also used for personal activities of the owner that do not involve the production of income (motor vehicle means a passenger car or light truck as those terms are defined by Section 502.001 of the Transportation Code). This does not apply to a motor vehicle used to transport passengers for hire. An individual who has been granted or has applied for an exemption from taxation for a motor vehicle the individual owns is not required to render the motor vehicle for taxation.
- \* Renditions are due on or before April 15. A 30-day extension will be granted if requested in writing before the statutory deadline. The chief appraiser may further extend the deadline an additional 15 days for good cause shown in writing.
- \* A rendition must contain a good faith estimate of the property's market value or the property owner's historical cost and year of acquisition.
- \* 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.

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 county 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. 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 terminated 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 this rendition form. If your property is regulated by 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.

The chief appraiser may request the property owner to provide a statement containing supporting information indicating how the owner's estimate of value was determined. The property owner is required to deliver the statement to the chief appraiser not later than 21 days after the request is received. Failure to deliver the requested information will result in a 10% penalty of tax liability. The chief appraiser may request that the statement be in writing or by electronic means. 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.

If you have previously filed a rendition form and it remains an accurate rendition of your property for this year, you may check the box on Page 1 and sign this form.

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.

If you are no longer the owner of any business personal property or you have relocated your business outside of Kleberg County as of January 1, you should notify our office so that we can remove the property from your name. Please retain a copy of all completed forms for your records.

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.**

**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.**

### Definitions

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

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

**Type/Category:** Functionally similar personal property groups. Examples are: furniture, fixtures, machinery, equipment, vehicles, and supplies. Narrower groupings such as personal computers, milling equipment, freezer cases, and forklifts should be used, if possible.

**Estimate of Quality:** For each type or category listed, the number of items, or other relevant measure 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 year if it had been on the market for a reasonable length of time neither you nor 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.

**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 with a note that you purchased it used.

**Year Acquired:** The year that you purchased the property.

**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 the appropriate blank.

**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.

**SCHEDULE A: INVENTORY**

List all taxable inventory by type of property (example: merchandise, supplies, etc.). If needed you may attach additional sheets. Or, you may attach a computer-generated copy listing the information below. If you manage or control property as a fiduciary on January 1, also list the names and addresses of each property owner.

Property description by type / category	Property address or address where taxable	Estimate of quantity of each type	Good faith estimate of market value* (or) ▶	Historical cost when new** (and) →	Year Acquired**	Property owner name/ address, if you manage or control property as a fiduciary.

\* If you provide an amount in the "good faith estimate of market value," you need not complete a "historical cost when new" and "year acquired." "Good faith estimate of market value" is not admissible in subsequent protest, hearing, appeal, suit, or other proceeding involving the property except for: (1) proceeding to determine whether a person complied with rendition requirement; (2) proceedings for determination of fraud or intent to evade tax; or (3) a protest under Section 41.41, Tax Code.

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

Note: If you are a dealer/retailer of inventory that is subject to Sections 23.121, 23.124, 23.1241, or 23.127, Tax Code (alternate methods of appraising vehicles, vessels, outboard motors, and trailers, manufactured housing, and heavy equipment), list this type of property on the appropriate Dealer's Inventory Declaration rather than this schedule.

**SCHEDULE B: PROPERTY UNDER BAILMENT, LEASE, CONSIGNMENT, OR OTHER ARRANGEMENT**

If you carry consigned goods, also list below the names and addresses of each consignor. If needed, attach additional sheets. If you manage or control property as a fiduciary on January 1, also list the names and addresses of each property owner.

Property description by type / category	Property address or address where taxable	Estimate of quantity of each type (optional)	Good faith estimate of market value*(or) (optional) ▶	Historical cost when new** (and) (optional) ▶	Year Acquired (optional)**	Property owner name/ address, if you manage or control property as a fiduciary.

**SCHEDULE C:**

SUPPLIES Property description by type / category	Property address or address where taxable	Estimate of quantity of each type	Good faith estimate of market value* (or) ▶	Historical cost when new** (and) →	Year Acquired**	Property owner name/ address, if you manage or control property as a fiduciary.

**SCHEDULE D :**

**FURNITURE, FIXTURES, MACHINERY, EQUIPMENT, COMPUTERS**

Total, by year acquired, all furniture, fixtures, machinery, equipment and computers (new or used) still in possession on January 1, 2012. Items received as gifts are to be listed in the same manner. Attach additional sheets if needed.

Furniture & Fixtures				Machinery & Equipment				Telecommunications, Fax & Copiers					
Year Acquired	Historical Cost * (omit cents)*	***	Good faith * estimate of market value	Year Acquired	Historical Cost * (omit cents)*	***	Good faith * estimate of market value	Year Acquired	Historical Cost * (omit cents)*	***	Good faith * estimate of market value		
2011				2011				2011					
2010				2010				2010					
2009				2009				2009					
2008				2008				2008					
2007				2007				2007					
2006				2006				2006					
2005				2005				2005					
2004				2004				2004					
2003				2003				2003					
2002				2002				2002					
Prior Yrs				Prior Yrs				Prior Yrs					
<b>TOTAL</b>				<b>TOTAL</b>				<b>TOTAL</b>					
Computer Equipment				Other**									
Year Acquired	Historical Cost * (omit cents)*	***	Good faith * estimate of market value	Year Acquired	Description	Historical Cost * (omit cents)*	***	Good faith * estimate of market value	Year Acquired	Description	Historical Cost * (omit cents)*	***	Good faith * estimate of market value
2011				2011					2011				
2010				2010					2010				
2009				2009					2009				
2008				2008					2008				
2007				2007					2007				
2006				2006					2006				
2005				2005					2005				
2004				2004					2004				
2003				2003					2003				
2002				2002					2002				
Prior Yrs				Prior Yrs					Prior Yrs				
<b>TOTAL</b>				<b>TOTAL</b>					<b>TOTAL</b>				

Other \*\* = any other business personal property you own that is not listed in any other schedule in this rendition

\* Optional if Historical Cost when new is supplied

\*\*\* (Optional) INDICATE "N" IF PURCHASED NEW, "U" IF USED OR "B" FOR BOTH

Note: Please see previous page for an explanation of providing historical cost information or your good faith estimate of market value.

**SCHEDULE E:**

**VEHICLES AND TRAILERS AND SPECIAL EQUIPMENT**

List only vehicles that are licensed in the name of the business as shown on Page 1. Leased vehicles must be reported showing the name and address of the owner. Vehicles disposed of after January 1st are taxable for the year and must be listed below. Attach additional sheets if needed. Report leased under Schedule B

Property description by type / category	Property address or address where taxable	Estimate of quantity of each type (optional)	Good faith estimate of market value* (or) ▶	Historical cost when new** (and) →	Year Acquired	Yr, Make , Model, Mileage (optional)	Property owner name/ address, if you manage or control property as a fiduciary.

*\* NOTE: Although rendering a VALUE is not required such action entitles the property owner to be notified if an appraised value greater than the rendered value is to be submitted to the appraisal review board. Property owners may protest appraised values before the appraisal review board. (Tex. Property Tax Code Sec. 25.19)*

*NOTE: If inventory you own is subject to Tax Code Sections 23.121; 23.127; 23.1241; or 23.12D, an alternate method of appraising vehicles, vessels, outboard motors and trailers, manufactured housing, and heavy equipment is required and you need not list that inventory on this rendition.*

When required by the chief appraiser, you must render taxable property that you own or manage and control as a fiduciary on January 1. [Section 22.01(b), Tax Code] For this type of property , complete Schedule A, B, and/or C, 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 property, complete Schedule B.

Are you the property owner, an employee of the property owner, or acting on behalf of an affiliated entity of the property owner?  
 \_\_\_\_\_ YES      \_\_\_\_\_ NO

**THE RENDITION MUST BE SIGNED AND DATED.** By signing this document, you attest that the information contained on it and any attachments submitted with it are true and correct to the best of your knowledge and belief. If you checked "YES" above, sign and date below. No notarization required. **If you make a false statement on this form, you could be found guilty of a Class A misdemeanor or a state felony under Section 37.10, Penal Code.**

<b>Sign here</b>	<b>Print Name</b>	<b>Title</b>
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If you checked "NO" above, you must complete the following:  
 I swear that the information provided on this form is true and accurate.

<b>Sign here</b>	<b>Print Name</b>	<b>Title</b>
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I attest that the individual signing above subscribed and swore to the accuracy and truth of the information provided on this form before me, this the \_\_\_\_\_ day of \_\_\_\_\_ , 2012.

**Notary Public Signature:**

**PLEASE RETAIN A COPY OF THE COMPLETED & SIGNED RENDITION FOR YOUR FILES**