

General Personal Property Rendition

Form 50-142

Taxable Property under Tax Code Section 22.01(b)

CONFIDENTIAL

Tax Year

Appraisal District's Name

Appraisal District Account Number (if known)

GENERAL INFORMATION: When required by a chief appraiser, a person must render taxable property owned or managed and controlled as a fiduciary on Jan. 1 under Tax Code Section 22.01(b).

FILING INSTRUCTIONS: This document and all supporting documentation must be filed with the appraisal district office in the county in which the property is taxable. **Do not file this document with the Texas Comptroller of Public Accounts.**

SECTION 1: Property Owner Information

Property Owner Name

Mailing Address, City, State, ZIP Code

Phone Number (area code and number)

Email Address

Property Owner is (check one):

☐ Individual ☐ Corporation ☐ Partnership ☐ Trust ☐ Association ☐ Nonprofit Corporation ☐ Other: _____

SECTION 2: Party Filing Report

☐ Property Owner ☐ Secured Party
☐ Employee of Property Owner ☐ Fiduciary
☐ Authorized Agent ☐ Other _____
☐ Employee of Property Owner on Behalf of Affiliated Entity of the Property Owner

Name of individual authorized to sign this report

Title or Position

Mailing Address, City, State, ZIP Code

Phone Number (area code and number)

Email Address

NOTE: When a corporation is required to file this 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 on behalf of the corporation must sign the report (Tax Code Section 22.26(b)).

Complete if applicable.

☐ By checking this box, I affirm that the information contained in the most recent rendition statement filed in _____ continues to be complete and accurate for the current tax year.
(Prior tax year)

Are you a secured party with a security interest in the property subject to this rendition and with a historical cost new of more than \$50,000 as defined by Tax Code

Section 22.01(c-1) and (c-2)? ☐ Yes ☐ No

If yes, attach a document signed by the property owner indicating consent to file the rendition. Without the authorization, the rendition is not valid and cannot be processed.

SECTION 3: Property Information

If the personal property rendered has an aggregate value of less than \$20,000, the rendition may contain only the name and address of the property owner, a general description of the property by type or category and the physical location or taxable situs of the property (Tax Code Section 22.01(f)).

Complete the table below or a spreadsheet setting forth the required information. All information must be separately identified in a manner that conforms to the column headers used in the table.

Property Description by Type/Category	Estimate of Quantity of Each Type	Property Address or Address Where Taxable	Good Faith Estimate of Market Value*	Historical Cost When New*	Year Acquired*	Property Owner Name/Address (if managed or controlled property as a fiduciary)

* Provide an amount for either the good faith estimate of market value, or a historical cost when new and year acquired. If you provided an historical cost when new and year acquired, you need not provide a good faith estimate of market value.

SECTION 4: Affirmation and Signature

I, _____, swear or affirm that the information provided in this report is true and accurate to the best of my knowledge and belief.

NOTE: If the person filing and signing this report is **not** the property owner, an employee of the property owner, an employee of a property owner signing on behalf of an affiliated entity of the property owner or a secured party as defined by Tax Code Section 22.01, the signature below must be notarized.

**sign
here** ➔

Signature of Authorized Individual

Date

Subscribed and sworn before me this _____ day of _____, 20_____.

Notary Public, State of Texas

Important Information

GENERAL INFORMATION: When required by a chief appraiser, a person must render taxable property owned or managed and controlled as a fiduciary on Jan. 1 under Tax Code Section 22.01(b). This report is confidential and not open to public inspection; disclosure is permitted pursuant to the terms of Tax Code Section 22.27.

FILING INSTRUCTIONS: This document and all supporting documentation must be filed with the appraisal district office in the county in which the property is taxable. **Do not file this document with the Texas Comptroller of Public Accounts.** Contact information for appraisal district offices may be found on the Comptroller's website.

DEADLINES: Rendition statements and property report deadlines depend on property type. The statements and reports must be delivered to the chief appraiser after Jan. 1 and no later than the deadlines indicated below.

Rendition Statements and Reports	Deadlines	Allowed Extensions
Property generally	April 15	<ul style="list-style-type: none"> May 15 upon written request Additional 15 days for good cause shown
Property regulated by the Public Utility Commission of Texas, the Railroad Commission of Texas, the federal Surface Transportation Board or the Federal Energy Regulatory Commission. Tax Code 22.23(d).	April 30	<ul style="list-style-type: none"> May 15 upon written request Additional 15 days for good cause shown

PENALTIES: Failure to timely file a required rendition statement or property report will incur a penalty of 10 percent of the total amount of taxes imposed on the property for that year. An additional penalty will be incurred of 50 percent of the total amount of taxes imposed on the property for the tax year of the statement or report, if a court determines that:

1. a person filed a false statement or report with the intent to commit fraud or to evade the tax; or
2. for the purpose of affecting the course or outcome of an inspection, investigation, determination, or other proceeding before the appraisal district, a person:
 - altered, destroyed or concealed any record, document or thing;
 - presented to the chief appraiser any altered or fraudulent record, document or thing; or
 - otherwise engages in fraudulent conduct.