

Business Owners

The Law Has Changed!

If you fail to file a rendition of your business property before the filing deadline of **April 15**

You will be assessed a 10% penalty

Render or Pay!

A Rendition Statement must include:



- The property owner's name and address;
- A description of the property by type or category;
- An estimate of the quantity of any inventory;
- The physical location or physical taxable situs of the property; and,
- Either the property owner's good-faith estimate of the property's value or the property's cost and year of acquisition.

When your rendition includes the original cost and year you acquired the property, the property's value will be estimated considering its age, service life, and condition.

If you file a rendition intending to:

- **Commit fraud, evade taxes, or**
- **Alter, hide, destroy, or conceal**
- **documents with the intent to mislead the appraisal district,**
- **The court could find you guilty of fraud and assess you an additional 50% penalty.**



If you need rendition forms or help completing your rendition, please contact:

Sherry Nichols
Personal Property Appraiser

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