Rendition of Property Qualified for Allocation of Value

Form 50-145

CONFIDENTIAL

Tax Year

Maverick County Appraisal District

Appraisal District's Name

Appraisal District Account Number *(if known)*

GENERAL INFORMATION: This form is to render tangible personal property qualified for allocation of value owned or managed and controlled as fiduciary on Jan. 1 of this year (Tax Code Section 22.01).

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's 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

☐ Employee of Property Owner (Tax Code 22.26(b))

☐ Authorized Agent (Tax Code 22.26(b))

☐ Employee of Property Owner on Behalf of Affiliated Entity of the Property Owner (Tax Code 22.26(b))

☐ Secured Party

☐ Fiduciary

☐ Other _____

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)).

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

Complete if applicable.

☐ By checking this box, I affirm that the information contained in the most recent rendition statement filed in _____ (Prior Tax Year) continues to be complete and accurate for the current 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: Complete Appropriate Schedule to Provide Property Information

Complete and attach the schedule indicated for the property type.

☐ commercial aircraft or fleet of commercial aircraft (not business aircraft)..... Schedule A-1

☐ vessel or fleet of vessels or other watercraft..... Schedule A-2

☐ motor vehicle or fleet or motor vehicles ..... Schedule A-3

☐ business aircraft or fleet of business aircraft (not commercial aircraft)..... Schedule A-4

☐ equipment in interstate commerce not listed above..... Schedule A-5

SECTION 4: Affirmation and Signature

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, _____ ,
Printed Name of Authorized Individual

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: This form is to render tangible personal property qualified for allocation of value owned or managed and controlled as fiduciary on Jan. 1 of this year (Tax Code Section 22.01). This report is confidential and not open to public inspection; disclosure is permitted (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.

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.

TERMINATED EXEMPTION: If an exemption terminates on a property, the person who owns the property shall render for taxation 30 days from termination (Tax Code 22.02). If an exemption is denied on a property, within 30 days after the denial the property shall be rendered (Tax Code 22.01(a)).

Rendition Statements and Reports	Deadlines	Allowed Extensions
Property generally	**April 15**	• 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**	• May 15 upon written request • Additional 15 days for good cause shown

Schedule A-1: Description of Commercial Aircraft

Use this schedule for commercial aircraft. This does NOT include business aircraft (See Schedule A-4). A commercial aircraft means an instrumentality of air commerce that is:

- primarily engaged in the transportation of cargo, passengers or equipment for others for consideration;
- economically employed when it is moving from point to point as a means of transportation; and
- operated by a certificated air carrier.

A certificated air carrier is one engaged in interstate or intrastate commerce under authority of the U.S. Department of Transportation. A revenue departure is a departure made for the purpose of transporting cargo, passengers or equipment for others for consideration and for which the aircraft is economically employed as it moves from point to point.

Complete the tables (attach additional sheets as necessary) or a spreadsheet setting forth the required information. All such information must be separately identified in a manner that conforms to the column headers used in the tables or that is acceptable to the property owner and appraisal district.

Type, Make and Model of Item	I.D. Number	Other Situs State(s)	Total Number of Revenue Departures from Texas Airports in the Preceding Year	Texas Situs*	Good Faith Estimate of Market Value** (or)	Original Cost** (and)	Year Placed in Service

Continue on additional sheets if needed

* Pursuant to Tax Code Section 21.05(d), the tax situs of commercial aircraft that land in Texas is to be designated as either the carrier's principal office in Texas or that Texas airport from which the carrier has the highest number of Texas departures.

** Provide an amount for either the good faith estimate of market value, or an original cost and year placed in service. If you provide an original cost and year placed in service, you need not provide a good faith estimate of market value.

Schedule A-2: Description of Vessels or Other Watercraft

Use this schedule for vessels or other watercrafts used as an instrumentality of commerce and for special-purpose vessels or other watercrafts not used as an instrumentality. A **vessel or other watercraft used as an instrumentality of commerce** is primarily employed in the transportation of cargo, passengers or equipment, and economically employed when it is moving from point to point as a means of transportation. A **special-purpose vessel or other watercraft not used as an instrumentality of commerce** is a vessel or other watercraft that is:

- designed to be transient and customarily is moved from location to location on a more or less regular basis;
- economically employed when operated in a localized area or in a fixed place; and
- not primarily employed to transport cargo, passengers, and equipment but rather to perform some specialized function or operation not requiring constant movement from point to point.

Complete the tables (attach additional sheets as necessary) or a spreadsheet setting forth the required information. All such information must be separately identified in a manner that conforms to the column headers used in the tables or that is acceptable to the property owner and appraisal district.

Make and Model of Vessel	I.D. Number	Other Situs State(s)	Port Days in Other Situs States	Port Days in Texas	Texas Base for this Vessel	Good Faith Estimate of Market Value* (or)	Original Cost* (and)	Year Placed in Service

Continue on additional sheets if needed

* Provide an amount for either the good faith estimate of market value, or an original cost and year placed in service. If you provide an original cost and year placed in service, you need not provide a good faith estimate of market value.

Schedule A-3: Description of Motor Vehicles

Use this schedule for motor vehicles used for a business purpose in Texas and another state or nation.

Complete the tables (attach additional sheets as necessary) or a spreadsheet setting forth the required information. All such information must be separately identified in a manner that conforms to the column headers used in the tables or that is acceptable to the property owner and appraisal district.

Make and Model of Vehicle	I.D. Number	Other Situs State(s)	Miles Traveled in Other Situs States	Miles Traveled in Texas	Texas Base for this Vehicle	Good Faith Estimate of Market Value* (or)	Original Cost* (and)	Year Placed in Service

Continue on additional sheets if needed

* Provide an amount for either the good faith estimate of market value, or an original cost and year placed in service. If you provide an original cost and year placed in service, you need not provide a good faith estimate of market value.

Schedule A-4: Description of Business Aircraft

Business aircraft is used for a business purpose of the owner, is taxable by a taxing unit and used continually outside Texas, whether regularly or irregularly. It does not include commercial aircraft.

Complete the tables (attach additional sheets as necessary) or a spreadsheet setting forth the required information. All such information must be separately identified in a manner that conforms to the column headers used in the tables or that is acceptable to the property owner and appraisal district.

Type, Make and Model of Item	I.D. Number	Other Situs State(s)	Total Number of Departures from Texas Locations in the Preceeding Year	Total Number of Departures from All Locations in the Preceeding Year	Texas Situs	Good Faith Estimate of Market Value* (or)	Original Cost* (and)	Year Placed in Service

Continue on additional sheets if needed

* Provide an amount for either the good faith estimate of market value, or an original cost and year placed in service. If you provide an original cost and year placed in service, you need not provide a good faith estimate of market value.

Schedule A-5: Description of Equipment in Interstate Commerce

Use this schedule for tangible personal property used for a business purpose in Texas and another state or nation. It may include but is not limited to rolling stock not owned or leased by a railroad, shipping containers, mobile construction or drilling equipment and mobile equipment of any other sort. The term does not include goods, wares, ores or merchandise held for sale or resale, stored, warehoused or in the process of assembly, manufacture or refinement on Jan. 1 [Comptroller Rule 9.4033(a)(1)]. Do not use this schedule for commercial aircraft, vessels and other watercraft, motor vehicles, or business aircraft.

Complete the tables (attach additional sheets as necessary) or a spreadsheet setting forth the required information. All such information must be separately identified in a manner that conforms to the column headers used in the tables or that is acceptable to the property owner and appraisal district.

Type, Make and Model of Item	I.D. Number	Other Situs State(s)	Total Time in Other Situs States	Total Time in Texas	Texas Base for this Equipment	Good Faith Estimate of Market Value* (or)	Original Cost* (and)	Year Placed in Service

Continue on additional sheets if needed

* Provide an amount for either the good faith estimate of market value, or an original cost and year placed in service. If you provide an original cost and year placed in service, you need not provide a good faith estimate of market value.