

UNDERSTANDING BUSINESS PERSONAL PROPERTY

McLennan County Appraisal District



Business Personal Property Staff

- Gary Schibler – BPP Supervisor
- Victoria Trevino – Data Clerk
- Brian Lewis – Appraiser
- Selina Gonzalez – Appraiser
- Justin Dean – Appraiser
- Jason Harris - Appraiser



What is Business Personal Property?

- ⦿ Business Personal Property consists of tangible assets used in the course of business not permanently affixed to, or part of the real estate.
- ⦿ Business Personal Property is not appraised on how much money is made in the business.
- ⦿ Business Personal Property is anything that is not real property.



Tangible Assets

- ◉ Inventory (goods for sale)
- ◉ Fixed assets (furniture, fixtures, computers, & equipment)
- ◉ Supplies (raw goods or goods for production)
- ◉ Vehicles



Discovery Process

- ◉ DBA Listing
- ◉ Sales Tax Listing
- ◉ Tenant Listings
- ◉ Vehicle Print Out (VPO)
- ◉ Physical Inspection
- ◉ BPP Renditions
- ◉ Advertisements
- ◉ Previous Years Listings
- ◉ Internet / Social Media



Rendition Time

- Texas Property Tax Laws require business owners to render all tangible property used or held for the production of income as of January 1st of each year.
- Rendition forms are mailed in early February to every business owner as a courtesy.
- Renditions are due by **April 15th!**
- 30 day extensions may be granted upon written request from owner **prior to April 15th.**
- The Chief Appraiser may further extend the deadline an additional 15 days for good cause shown in writing by the business owner.
- Penalties apply for non compliance .



ATTENTION: THE RENDITION DEADLINE IS NOW **APRIL 15**.



CONFIDENTIAL BUSINESS PERSONAL PROPERTY RENDITION OF TAXABLE PROPERTY
FOR JANUARY 1, 2020

STEP 1: Business Information (Required)

Business Owner Name & Address

RYLIE'S PLAY HOUSE
RYLIE SMITH
123 PLAYHOUSE RD
ANYWHERE, TX 79999

Property ID: **999999**
Geo ID (Optional): **48R000000**
Phone (area code and number):
Legal Description (Optional): **MERCH INV, SUPP, CMPT, FFE**
Last Appraiser: (APPRAISER)

Business Name: **RYLIE'S PLAY HOUSE**
Property Location Address, City, State, ZIP Code: **315 S 26TH ST**
Ownership Type (Optional): Individual Corporation Partnership Other

- Step 1: Business name, owner, mailing address and physical location.
- Step 2: Only to be filled out if an authorized tax agent is completing for you.

This document must be filed with the appraisal district office in the county in which your property is taxable. It must not be filed with the Comptroller of Public Accounts. Location and address information for appraisal district offices may be found on the Comptroller's website. See important information regarding deadlines on page 4.

Does one or more taxing units located in the county exempt freoport property under Tax Code Section 11.251? Yes No

STEP 2: Representation

Please indicate if you are filing out the form as:

Owner, employee, or employee of an affiliated entity of the owner Authorized Agent Fiduciary Secured Party

Name of Owner, Authorized Agent, Fiduciary, or Secured Party

Present Mailing Address, City, State, ZIP Code

Phone (area code and number)

Are you a secured party with a security interest in the property subject to this rendition and with a historical cost now of more than \$50,000 as defined by Tax Code Section 22.01 (c-1) and (c-3)? Yes No

If you checked "Yes" to this question, you must attach a document signed by the property owner indicating consent for you to file the rendition. Without the authorization, the rendition is not valid and cannot be processed.

- Step 3: You may check this box if nothing has changed in your business since the previous tax year.

STEP 3: Affirmation of Prior Year Rendition (Check only if applicable and your assets were exactly the same as last year's rendition form.)

By checking this box, I affirm that the information contained in the most recent rendition statement filed for a prior tax year (the 2019 tax year) continues to be complete and accurate for the current tax year.

STEP 4: Business Information (Optional)

Please address all that apply.

Business type: Manufacturing Wholesale Retail Service New Business

Business Description

Business Sold Date

Business Start Date at Location

Sales Tax Permit Number

New Owner

Business Moved Date

New Location

City, State, ZIP Code

Business Closed Date

Did assets remain in place as of Jan. 1? Yes No The business owned no taxable assets in this county as of Jan. 1

- Step 4: Business details including spaces for business sold/closing date and new owner information.

STEP 5: Market Value

Check the total market value of your property Under \$20,000 \$20,000 or more

If you checked "Under \$20,000," please complete only Schedule A and if applicable, Schedule F. Otherwise, complete Schedules B, C, D, E and/or F, whichever are applicable.

When required by the chief appraiser, you must render any taxable property that you own or manage and control as a fiduciary on Jan. 1 (Tax Code Section 22.01 (b)). For this type of property, complete Schedules A, B, C, D, E and/or F, whichever are applicable.

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

- Step 5: Determining if your business is under or over \$20,000.

STEP 6: Sign and Date Form

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

If you are a secured party, 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, print, sign and date on the lines below. No notarization is required.

Print Here _____ Sign Here _____ Date _____

If you are not a secured party, 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, print, sign and date on the lines below. Notarization is required.

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

Print Here _____ Sign Here _____ Date _____

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

Notary Public, State of Texas, _____

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 Penal Code Section 37.10.

- Step 6: Signature section



Property ID 999999
Geo ID 48R000000

Did you timely apply for a Sept. 1 Inventory data? [Optional] Yes No

Does your inventory involve Interstate/foreign commerce issues? [Optional] Yes No

Does your inventory involve freeport goods? [Optional] Yes No

SCHEDULE A: PERSONAL PROPERTY VALUED LESS THAN \$20,000
List all taxable personal property by type/category of property [See "Definitions and Relevant Tax Code Sections"], if needed, you may attach additional sheets OR a computer-generated copy listing the information below. If you manage or control property as a fiduciary on Jan. 1, also list the names and addresses of each property owner. "Good faith estimate of market value" or "Historical cost when new" is optional for Schedule A only.

General Property Description by Type/Category	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)

PERSONAL PROPERTY VALUED AT \$20,000 OR MORE
SCHEDULE B: INVENTORY, RAW MATERIALS AND WORK IN PROGRESS
List all taxable inventories by type of property. If needed, attach additional sheets OR a computer-generated copy listing the information below. If you manage or control property as a fiduciary on Jan. 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)

SCHEDULE C: SUPPLIES
List all supplies by type of property. If needed attach additional sheets OR a computer generated copy listing the information below. If you manage or control property as a fiduciary on Jan. 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)

SCHEDULE D: VEHICLES AND TRAILERS AND SPECIAL EQUIPMENT
List only vehicles that are licensed in the name of the business as shown on Page 1. Vehicles disposed of after Jan. 1 are taxable for the year and must be listed below. If needed, attach additional sheets OR a computer generated listing of the information below. Report leased vehicles under Schedule F. Leased vehicles must be reported showing the name and address of the owner.

Year	Make (optional)	Model (optional)	Vehicle Identification Number (VIN) (optional)	Good Faith Estimate of Market Value*	OR	Historical Cost When New**	AND	Year Acquired**

* 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 a subsequent protest, hearing, appeal, suit, or other proceeding involving the property except for: (1) proceedings 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 Tax Code Section 41.41.

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

Sample Page 2

- Schedule A: This is where you will list tangible assets only for businesses valued at **less than \$20,000**.
- Schedule B: This is where you will list the \$ amount of inventory that was held on January 1st.
- Schedule C: This is where you will list the \$ amount of the supplies that was held on January 1st.
- Schedule D: This is where you will list the vehicles/trailers that are used in the business. (Include VIN #'s when rendering vehicles/trailers)



SCHEDULE E: FURNITURE, FIXTURES, MACHINERY, EQUIPMENT, COMPUTERS

Total (by year acquired) all furniture, fixtures, machinery, equipment and computers (new or used) still in possession on Jan. 1. Items received as gifts are to be listed in the same manner. If needed, attach additional sheets OR a computer generated listing of the information below.

Furniture and Fixtures			Machinery and Equipment			Office Equipment		
Year Acquired	Historical Cost When New** [Omit Cents]	OR Good Faith Estimate of Market Value*	Year Acquired	Historical Cost When New** [Omit Cents]	OR Good Faith Estimate of Market Value*	Year Acquired	Historical Cost When New** [Omit Cents]	OR Good Faith Estimate of Market Value*
2018			2018			2018		
2017			2017			2017		
2016			2016			2016		
2015			2015			2015		
2014			2014			2014		
2013			2013			2013		
2012			2012			2012		
2011			2011			2011		
2010			2010			2010		
2009			2009			2009		
2008			2008			2008		
2007			2007			2007		
2006			2006			2006		
2005 & prior			2005 & prior			2005 & prior		
TOTAL			TOTAL			TOTAL		

Computer Equipment			POS/Servers/Mainframes			Other (any other items not listed in other schedules)			
Year Acquired	Historical Cost When New** [Omit Cents]	OR Good Faith Estimate of Market Value*	Year Acquired	Historical Cost When New** [Omit Cents]	OR Good Faith Estimate of Market Value*	Year Acquired	Description	Historical Cost When New** [Omit Cents]	OR Good Faith Estimate of Market Value*
2018			2018			2018			
2017			2017			2017			
2016			2016			2016			
2015			2015			2015			
2014			2014			2014			
2013			2013			2013			
2012			2012			2012			
2011			2011			2011			
2010 & prior			2010 & prior			2010 & prior			

SCHEDULE F: PROPERTY UNDER BAILMENT, LEASE, CONSIGNMENT OR OTHER ARRANGEMENT

List the name and address of each owner of taxable property that is in your possession or under your management on Jan. 1 by bailment, lease, consignment or other arrangement. If needed, attach additional sheets OR a computer-generated copy listing the information below.

Property Owner's Name	Property Owner's Address	General Property Description

* 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 a subsequent protest, hearing, appeal, suit, or other proceeding involving the property except for: (1) proceedings 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 Tax Code Section 41.41.

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



Sample Page 3

- Schedule E: This is where you will give a total \$ amount for assets that fall into that category for each year listed.
- Please be careful when classifying assets, as different categories have different depreciation schedules.
- Schedule F: This is where you will list any assets that are under lease, consignment or bailment.
- Pages 4 and 5 consists of important information and definitions to recognize.



EXAMPLE

Do not get too caught up with these questions. Just call and ask us if needed

Business Personal Property Return of Taxable Property Form 50-144

Did you timely apply for a Sept. 1 inventory date? (Optional) Yes No

Does your inventory involve interstate/foreign commerce issues? (Optional) Yes No

Does your inventory involve freeport goods? (Optional) Yes No

Account Number

SCHEDULE A: PERSONAL PROPERTY VALUED LESS THAN \$20,000

List all taxable personal property by type/category of property (See Definitions and Important Information). If needed, you may attach additional sheets OR a computer-generated copy listing the information below. If you manage or control property as a fiduciary on Jan. 1, also list the names and addresses of each property owner. Good faith estimate of market value or historical cost when new is optional for Schedule A only.

General Property Description by Type/Category	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)
FFG MACH		5,000 2,000					

PERSONAL PROPERTY VALUED AT \$20,000 OR MORE

SCHEDULE B: INVENTORY, RAW MATERIALS AND WORK IN PROCESS

List all taxable inventories by type of property. If needed, attach additional sheets OR a computer-generated copy listing the information below. If you manage or control property as a fiduciary on Jan. 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)
INV					10,000			

SCHEDULE C: SUPPLIES

List all supplies by type of property. If needed attach additional sheets OR a computer generated copy listing the information below. If you manage or control property as a fiduciary on Jan. 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)
Supp			100					

SCHEDULE D: VEHICLES AND TRAILERS AND SPECIAL EQUIPMENT

List only vehicles that are licensed in the name of the business as shown on Page 1. Vehicles disposed of after Jan. 1 are taxable for the year and must be listed below. If needed, attach additional sheets OR a computer generated listing of the information below. Report leased vehicles under Schedule F. Leased vehicles must be reported showing the name and address of the owner.

Year (optional)	Make (optional)	Model (optional)	Vehicle Identification Number (VIN) (optional)	Good Faith Estimate of Market Value*	OR	Historical Cost When New* (Doll. Cent)	AND	Year Acquired*
2025	Ford	F150	K120A345L67A12345			56,199		2025
2019	Dodge	RAM		32,000				

* 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.

NOT REAL VEHICLES.
EXAMPLE ONLY



Example

Business Personal Property Rendition of Taxable Property Form 50-144

Did you timely apply for a Sept. 1 inventory date? (Optional) Yes No
 Does your inventory involve interstate/foreign commerce issues? (Optional) Yes No
 Does your inventory involve freepoint goods? (Optional) Yes No

SCHEDULE A: PERSONAL PROPERTY VALUED LESS THAN \$20,000 Account Number

List all taxable personal property by type/category of property (See Definitions and Important Information). If needed, you may attach additional sheets OR a computer-generated copy listing the information below. If you manage or control property as a fiduciary on Jan. 1, also list the names and addresses of each property owner. Good faith estimate of market value or historical cost when new is optional for Schedule A only.

General Property Description by Type/Category	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)
FFE Computer Equipment				8,675 4,250		2018 2018	

PERSONAL PROPERTY VALUED AT \$20,000 OR MORE

SCHEDULE B: INVENTORY, RAW MATERIALS AND WORK IN PROCESS

List all taxable inventories by type of property. If needed, attach additional sheets OR a computer-generated copy listing the information below. If you manage or control property as a fiduciary on Jan. 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)

SCHEDULE C: SUPPLIES

List all supplies by type of property. If needed attach additional sheets OR a computer generated copy listing the information below. If you manage or control property as a fiduciary on Jan. 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)
Supp			500					

SCHEDULE D: VEHICLES AND TRAILERS AND SPECIAL EQUIPMENT

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Year (optional)	Make (optional)	Model (optional)	Vehicle Identification Number (VIN) (optional)	Good Faith Estimate of Market Value*	OR	Historical Cost When New* (omit Cost)	AND	Year Acquired*

* 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.



EXAMPLE

Account Number _____

SCHEDULE E: FURNITURE, FIXTURES, MACHINERY, EQUIPMENT, COMPUTERS

Total (by year acquired) all furniture, fixtures, machinery, equipment and computers (new or used) still in possession on Jan. 1. List items received as gifts in the same manner. Attach additional sheets OR a computer generated listing of the information below, as needed.

Furniture and Fixtures			Machinery and Equipment			Office Equipment		
Year Acquired	Historical Cost When New* (Omit Cents)	OR Good Faith Estimate of Market Value*	Year Acquired	Historical Cost When New* (Omit Cents)	OR Good Faith Estimate of Market Value*	Year Acquired	Historical Cost When New* (Omit Cents)	OR Good Faith Estimate of Market Value*
2019	2,50		2019			2019		
2018			2018			2018		
2017	14,165		2017			2017	975	
2016	1,500		2016			2016		
2015			2015			2015		
2014			2014			2014	2,100	
2013			2013			2013		
2012	8,625		2012			2012		
2011			2011			2011		
2010			2010			2010		
2009	10,967		2009			2009		
2008			2008			2008		
2007			2007			2007		
2006 & Prior	35,125		2006 & Prior			2006 & Prior		
TOTAL:			TOTAL:			TOTAL:		

Computer Equipment			POS/Servers/Mainframes			Other (any other items not listed in other schedules)			
Year Acquired	Historical Cost When New* (Omit Cents)	OR Good Faith Estimate of Market Value*	Year Acquired	Historical Cost When New* (Omit Cents)	OR Good Faith Estimate of Market Value*	Year Acquired	Description	Historical Cost When New* (Omit Cents)	OR Good Faith Estimate of Market Value*
2019			2019			2019			
2018	5,400		2018			2018			
2017			2017			2017			
2016	3,650		2016			2016			
2015			2015			2015			
2014			2014			2014			
2013			2013			2013			
2012			2012			2012			
2011 & Prior	8,500		2011 & Prior			2011 & Prior			
TOTAL:			TOTAL:			TOTAL:			

SCHEDULE F: PROPERTY UNDER BAILMENT, LEASE, CONSIGNMENT OR OTHER ARRANGEMENT

List the name and address of each owner of taxable property that is in your possession or under your management on Jan. 1 by bailment, lease, consignment or other arrangement. If needed, attach additional sheets OR a computer-generated copy listing the information below.

Property Owner's Name	Property Owner's Address	General Property Description
CTWP		Copies

* 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.



EXAMPLE

Account Number _____

SCHEDULE E: FURNITURE, FIXTURES, MACHINERY, EQUIPMENT, COMPUTERS

Total (by year acquired) all furniture, fixtures, machinery, equipment and computers (new or used) still in possession on Jan. 1. List items received as gifts in the same manner. Attach additional sheets OR a computer generated listing of the information below, as needed.

Furniture and Fixtures			Machinery and Equipment			Office Equipment		
Year Acquired	Historical Cost When New* (Omit Cents)	OR Good Faith Estimate of Market Value*	Year Acquired	Historical Cost When New* (Omit Cents)	OR Good Faith Estimate of Market Value*	Year Acquired	Historical Cost When New* (Omit Cents)	OR Good Faith Estimate of Market Value*
2019			2019			2019		
2018		5,000	2018		18,000	2018		
2017			2017			2017		
2016		2,000	2016			2016		
2015			2015			2015		
2014			2014		42,000	2014		
2013			2013			2013		
2012		10,500	2012			2012		
2011			2011			2011		
2010			2010			2010		
2009			2009			2009		
2008			2008			2008		
2007			2007			2007		
2006 & Prior			2006 & Prior			2006 & Prior		
TOTAL:			TOTAL:			TOTAL:		

Computer Equipment			POS/Servers/Mainframes			Other (any other items not listed in other schedules)			
Year Acquired	Historical Cost When New* (Omit Cents)	OR Good Faith Estimate of Market Value*	Year Acquired	Historical Cost When New* (Omit Cents)	OR Good Faith Estimate of Market Value*	Year Acquired	Description	Historical Cost When New* (Omit Cents)	OR Good Faith Estimate of Market Value*
2019			2019			2019			
2018			2018			2018			
2017			2017			2017			
2016			2016			2016			
2015		4,500	2015			2015			
2014			2014			2014			
2013			2013			2013			
2012			2012			2012			
2011 & Prior			2011 & Prior			2011 & Prior			
TOTAL:			TOTAL:			TOTAL:			

SCHEDULE F: PROPERTY UNDER BAILMENT, LEASE, CONSIGNMENT OR OTHER ARRANGEMENT

List the name and address of each owner of taxable property that is in your possession or under your management on Jan. 1 by bailment, lease, consignment or other arrangement. If needed, attach additional sheets OR a computer-generated copy listing the information below.

Property Owner's Name	Property Owner's Address	General Property Description

* 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.



EXAMPLE

Depreciation Detail Listing

FORM 1120

2019

PAGE 1

For your records only

Name(s) as shown on return

Social security number/EIN

RYLIE'S PLAYHOUSE

01-123456

No.	Description	Date	Cost	Basis Adjustment	Business percentage	Section 179	Bonus depreciation	Depreciable Basis	Life	Method	Rate	Prior Depreciation	Current Depreciation	Accumulated Depreciation	AMT Current
1	ASSETS FROM OUTDOOR	03312002	33,780		100.00			33,780	7		0	33,780		33,780	
2	NEW ICON PHONE SYSTEM	02192005	140		100.00			140	5		0	140		140	
3	CHAIRS-S PALMER	08142007	2,454		100.00			2,454	7		0	2,454		2,454	
4	TABLES-SAMS	04302008	1,411		100.00			1,411	7		0	1,308		1,308	
5	10X20 TRELE	01012009	1,117		100.00			1,117	7		0	1,092		1,092	
6	2 TENTS	09152014	2,032		100.00		PY 1,016	1,016	7	200 DB HY	8.92	1,806	91	1,897	
7	TRAILER	09152014	191		100.00		PY 96	96	7	200 DB HY	8.92	170	8	178	
8	TRUCK	06112014	19,874		100.00		PY 9,937	9,937	5	200 DB HY	5.76	19,302	572	19,874	
9	TENTS	08312015	13,271		100.00	PY 13,271			7	200 DB HY	8.93	13,271		13,271	
10	TENTS	09302015	4,157		100.00	PY 4,157			7	200 DB HY	8.93	4,157		4,157	
11	TABLE AND CHAIRS	11012015	2,211		100.00	PY 2,211			7	200 DB HY	8.93	2,211		2,211	
12	TENTS	11012015	900		100.00	PY 900			7	200 DB HY	8.93	900		900	
13	COMPUTER AND PRINTER	12312015	400		100.00	PY 400			5	200 DB HY	11.52	400		400	
14	COMPUTER	12312015	217		100.00	PY 217			5	200 DB HY	11.52	217		217	
15	MOWER FOR SHOP	07312016	400		100.00	PY 400			7	200 DB HY	12.49	400		400	
16	2 TENTS	09072016	3,593		100.00	PY 3,593			7	200 DB HY	12.49	3,593		3,593	
17	Laptop	05312017	257		100.00		PY 129	129	5	200 DB HY	19.2	196	25	221	
18	TENTS	06302017	12,000		100.00		PY 6,000	6,000	7	200 DB HY	17.49	8,326	1,049	9,375	
19	MOWER	07312017	300		100.00		PY 150	150	7	200 DB HY	17.49	208	26	234	
20	TENTS	08312017	1,879		100.00		PY 940	939	7	200 DB HY	17.49	1,304	164	1,468	
21	TENTS	09302017	6,109		100.00		PY 6,109		7	200 DB HY	17.49	6,109		6,109	
22	OFFICE FURNITURE, PR	11302017	1,366		100.00		PY 1,366		5	200 DB HY	19.2	1,366		1,366	
23	4 HEATERS	12312017	216		100.00		PY 216		7	200 DB HY	17.49	216		216	
24	LAWN EQUIPMENT	05312018	198		100.00		PY 198		7	200 DB HY	24.49	198		198	
25	OFFICE CHAIR	12312018	377		100.00		PY 377		5	200 DB HY	32	377		377	
26	DESK	01312019	218		100.00		PY 218		5	200 DB HY	32	218		218	
27	FURNITURE	11302018	627		100.00		PY 627		5	200 DB HY	32	627		627	
28	TRUCK	04302018	7,725		100.00		PY 7,725		5	200 DB HY	32	7,725		7,725	
29	WALMART EQ	07312019	357		100.00	CY 357			7	200 DB HY	0			357	
30	HOME DEPOT	08312019	351		100.00	CY 351			7	200 DB HY	0			351	



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Clipboard Font Alignment Number Styles Cells Editing

Normal 2 Normal Bad Good Neutral Calculation

B1

1	RYLIE'S PLAYHOUSE														
2	PROPERTY ID: 503123														
3	GEO ID: 98R120011														
4															
5	2019 CONFIDENTIAL BUSINESS PERSONAL PROPERTY RENDITION														
6															
7	SUMMARY SECTION														
8															
9	EXAMPLE SPREADSHEET														
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System No	Description	Acq. Date	Depr Meth	Est Life	Acquired Value		Net Property	MCAD DEPRECIATION	MCAD VALUE
					Section 6	Section 7	Owned		
					Prev Reported	Disposals	Additions		
STMT 1	HOME OFFICE EQUIPMENT								
35	ACTION FURNITURE	6/30/1974	SH	1000	15,878.25		15,878.25	10%	\$1,588
78	ACTION FURNITURE	6/30/1975	SH	1000	79,666.31		79,666.31	10%	\$7,967
136	FOLDER 18X24	6/30/1975	SH	1000	4,478.28		4,478.28	10%	\$448
137	PAPER DRILL	6/30/1975	SH	1000	2,047.50		2,047.50	10%	\$205
247	SHELVING	6/30/1976	SH	1000	4,031.46		4,031.46	10%	\$403
248	REELS	6/30/1976	SH	1000	1,245.98		1,245.98	10%	\$125
249	MODULES,ETC.	6/30/1976	SH	1000	11,384.15		11,384.15	10%	\$1,138
307	TELECOPIER	6/30/1977	SH	1000	1,454.25		1,454.25	10%	\$145
338	ACTION FURNITURE	6/30/1978	SH	1000	45,450.85		45,450.85	10%	\$4,545

2019 PERS PROP RENDITION

Rylie's Playhouse
123 Playhouse Rd
Anywhere, TX 799

FFE - 5,000
Supplies - 1,000
Vehicle - 8,000

Fyline 1/29/21



Is this information confidential?

Yes! Information contained in a rendition cannot be disclosed to third parties except in very limited circumstances. The final value we place on your property is public information, but your rendition details are not!

Exception being:

Judicial or Administrative proceeding pursuant to a lawful subpoena, Texas Comptroller, Taxing units or legal representation that engage in delinquent tax collection.



Exemptions

- Abatement
- Freeport
- Goods In Transit
- Pollution Control
- Mixed Use Vehicle Exemption



Abatement

- Tax Abatement is used in the field of economic development to encourage businesses to relocate, expand, and more currently to retain facilities in a community by means of lowering the local property taxes due to a local taxing authority. This in effect reduces the cost of operations.



Freeport

- Freeport Exemption from ad valorem taxation of tangible personal property (inventory) that is acquired in or imported into this state to be forwarded outside this state. The property must be transported outside of this state not later than 175 days after the date the person acquired or imported the property in this state. The exemption is only available in those taxing units that have elected not to tax Freeport goods.
- The exemption must be applied for annually no later than April 30th.



Goods In Transit

- Goods in Transit- Inventory that is detained at a location in this state not owned either, directly nor indirectly, or under the control of a person who acquired or imported the tangible property, and the tangible property is transported to another location in or out of this state within 175 days.
- This is only available in certain districts.
- This exemption must be applied for annually no later than April 30th.



Pollution Control

- Pollution Control Exemption from ad valorem taxation of personal property that a person owns and is used wholly or partly as a facility, device, or method for the control of air, water or land pollution.
- This exemption must be applied for annually no later than April 30th.



Mixed Use Vehicle Exemption

- You may exempt one vehicle from taxation if said vehicle is owned by an individual and it is used in the course of the owner's occupation and also personal activities of the owner that do not involve production of income.
- This exemption does not apply to a vehicle used to transport passengers for hire. (taxi, limousine, etc.)
- The vehicle must be listed on your current rendition
- A copy of the title and/or current registration is required for processing the exemption. (this is to ensure the vehicles is not registered in a business name)
- The exemption is no longer an annually filing by April 30th.



Important Dates to Remember

- January 1 - Taxable date in Texas
- Early February- Renditions mailed to business owners
- April 15 - Rendition deadline (unless 30 day written request for extension was made prior to April 15)
- April 30 – All BPP Exemption forms due
- Late May - Appraisal notices are mailed out (You have 30 days from the date of the appraisal notice to file a protest)
- October 1 - Tax statements are mailed
- January 31 - Last day to pay taxes without late penalties.



QUESTIONS?

Phone: 254-752-9864

Email: bpp@mclennanacad.org

Address: 315 S 26th St.
Waco, TX 76710

