

Business Personal Property - Rendition

What is a Rendition for Business Personal Property?

A rendition is a form that provides the Appraisal District with taxable business property information. The form must be filed by April 15th each year. Included in the form is the business name and location, description of assets, cost and acquisition dates and opinion of value for business personal property. The appraisal district uses the information to help estimate the market value of your business property for annual property tax purposes. Texas requires a business to pay property taxes to each taxing unit based on the market value of the inventory and assets it owns or uses in the production of income.

Who must file a rendition?

Business owners are required by Texas Tax Code 22.01 to render business personal property that is used in a business or used to produce income. Renditions must be filed by both owners of tangible personal property that is used for the production of income and owners of tangible personal property on which an exemption has been canceled or denied.

What types of property must be rendered?

This property includes furniture and fixtures, equipment, machinery, computers, inventory held for sale or rental, raw materials, finished goods, and work in progress. You are not required to render intangible personal property (property that can be owned but does not have a physical form) such as cash, accounts receivable, goodwill, application computer software, and similar items. If your organization has previously qualified for an exemption that applies to personal property, for example, a religious or charitable organization exemption, you are not required to render the exempt property.

Where can I find the rendition form?

The **Online forms** are available on our **website at www.bellcad.org** via the Online Forms portal or you may download the pdf paper form using Forms tab and search for [General Rendition of Personal Property](#)

Where should the rendition be filed?

- Online: via our website at www.bellcad.org top right corner "Online Forms"
- Email: renditions@bellcad.org
- All other forms at:
Tax Appraisal District Bell County
Business Personal Property Department
PO Box 390
Belton, Tx 76513

Is my information confidential?

Yes. Information contained in a rendition cannot be disclosed to third parties except in very limited circumstances. In addition, the Texas Property Tax Code specifically provides that any estimate of value you provide is not admissible in proceedings other than a protest to the Appraisal Review Board (ARB) or court proceedings related to penalties for failure to render. The final value we place on your property is public information, but your rendition is not.

What will the Appraisal District do with my information?

Your rendition will be analyzed along with other information we collect on similar businesses, to develop an estimate of value for your property.

How do I determine original cost?

To determine original cost, refer to your accounting records, such as original journal entries and account ledgers. Use original purchase documents, such as invoices or purchase orders to determine the original cost of the asset. Add all costs attributed to getting the asset functioning, such as freight and set-up cost.

If I cannot file the rendition on time, what should I do?

The law provides for an extension of time to file a rendition. In order to receive the extension, you must submit the request to the **Tax Appraisal District Bell County** in writing or by email before the April 15th rendition filing deadline. With the receipt of a timely extension request, the rendition filing deadline will be extended to May 15th.

What happens if I do not file a rendition, or file it late?

If you do not file a rendition, the appraised value of your property will be based on an appraiser's estimate using comparable business types. In addition, if you fail to file your rendition before the deadline or you do not file it at all, a penalty equal to 10% of the amount of taxes ultimately imposed on the property will be levied against you.