

Pipeline and Right of Way Rendition of Taxable Property

CONFIDENTIAL

Appraisal District's Name

Phone (area code and number)

Address City County State Zip Code

GENERAL INSTRUCTIONS: Pursuant to Tax Code Section 22.01, this form is for use in rendering pipeline and right of way property used for the production of income that you own or manage and control as a fiduciary on Jan. 1 of this year.

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. A directory with contact information for appraisal district offices may be found on the Comptroller's website.

DEADLINES: Rendition statements and property reports must be delivered to the chief appraiser after Jan. 1 and not later than April 15, except as provided by Tax Code Section 22.02. On written request by the property owner, the chief appraiser shall extend a deadline for filing a rendition statement or property report to May 15. The chief appraiser may further extend the deadline an additional 15 days upon good cause shown in writing by the property owner. Pursuant to Tax Code Section 22.02, if an exemption applicable to a property on Jan. 1 terminates during the tax year, the person who owns or acquires the property on the date applicability of the exemption terminates shall render the property for taxation within 30 days after the date of termination. If the chief appraiser denies an application for an exemption for property subject to rendition pursuant to Tax Code Section 22.01(a), the person who owns the property on the date the application is denied shall render the property for taxation in the required manner within 30 days after the date of denial.

INSPECTION OF PROPERTY: Pursuant to Tax Code Section 22.07, the chief appraiser or his authorized representative may enter the premises of a business, trade or profession and inspect the property to determine the existence and market value of tangible personal property used for the production of income and having a taxable situs in the district.

REQUEST FOR STATEMENT REGARDING VALUE: Pursuant to Tax Code Section 22.07, the chief appraiser may request, either in writing or by electronic means, that the property owner provide a statement containing supporting information indicating how value rendered was determined. The property owner must deliver the statement to the chief appraiser, either in writing or by electronic means, not later than the 21st day after the date the chief appraiser's request is received. The statement must:

- (1) summarize information sufficient to identify the property, including:
 - (A) the physical and economic characteristics relevant to the opinion of value, if appropriate; and
 - (B) the source of the information used;
- (2) state the effective date of the opinion of value; and
- (3) explain the basis of the value rendered.

If the property owner is a business with 50 employees or less, the property owner may base the estimate of value on the depreciation schedules used for federal income tax purposes. Failure to comply in a timely manner is considered to be a failure to timely render and the Tax Code requires that penalties be applied by the chief appraiser.

PENALTIES: The chief appraiser must impose a penalty on a person who fails to timely file a required rendition statement or property report in an amount equal to 10 percent of the total amount of taxes imposed on the property for that year by taxing units participating in the appraisal district. The chief appraiser must impose an additional penalty on the person equal to 50 percent of the total amount of taxes imposed on the property for the tax year of the statement or report by the taxing units participating in the appraisal district if it is finally determined by a court that:

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

State the tax year for which you are rendering property.

Tax Year

Appraisal District's Property Identification Number (if known)

Property Owner's Name

Present Mailing Address

City State ZIP Code Phone (area code and number)

Property Description	Miles	Size	Property Owner's Estimate of Market Value (Optional)*

* NOTE: Although rendering a value is not required, such action entitles the property owner to be notified if an appraised value greater than the rendered value is to be submitted to the appraisal review board. Property owners may protest appraised values before the appraisal review board. (Tax Code Section 25.19)

Please indicate if you are filling out this form as:

- Authorized Agent
- Fiduciary
- Secured Party

Name of Authorized Agent, Fiduciary or Secured Party

Present Mailing Address

City State ZIP Code Phone (area code and number)

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

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

If you answered under \$20,000, you may complete Form 50-144 Business Personal Property Rendition of Taxable Property with Schedule A or this form, whichever you choose.

Are you the 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? Yes No

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 and required by Tax Code Section 22.01(c-1) and (c-2)? Yes No

If you answered yes to this question, you must attach a document signed by the property owner, an employee of the property owner or an employee on behalf of an affiliated entity of the property owner indicating consent for you to file the rendition.

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 answered yes to **either** question above, sign and date on the first signature line below. No notarization is required.

print here 

Print Name

sign here 

Signature

Date

If you answered no to the first question above, you must complete the following:

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

print here 

Print Name

sign here 

Signature

Date

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

Notary Public, State of Texas

Tax Code Section 22.26 states:

- (a) Each rendition statement or property report required or authorized by this chapter must be signed by an individual who is required to file the statement or report.
- (b) When a corporation is required to file a statement or 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 in behalf of the corporation must sign the statement or report.

Tax Code Section 22.01(c-1) states:

In this section:

- (1) "Secured party" has the meaning assigned by Section 9.102, Business & Commerce Code.
- (2) "Security interest" has the meaning assigned by Section 1.201, Business & Commerce Code.

Tax Code Section 22.01(c-2) states:

With the consent of the property owner, a secured party may render for taxation any property of the property owner in which the secured party has a security interest on Jan. 1, although the secured party is not required to render the property by Subsection (a) or (b). This subsection applies only to property that has a historical cost when new of more than \$50,000.

Tax Code Section 22.01(d-1) states:

A secured party who renders property under Subsection (c-2) shall indicate the party's status as a secured party and shall state the name and address of the property owner. A secured party is not liable for inaccurate information included on the rendition statement if the property owner supplied the information or for failure to timely file the rendition statement if the property owner failed to promptly cooperate with the secured party. A secured party may rely on information provided by the property owner with respect to:

- (1) The accuracy of information in the rendition statement;
- (2) The appraisal district in which the rendition statement must be filed; and
- (3) Compliance with any provisions of this chapter that require the property owner to supply additional information.

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.