

Report of Leased Space for Storage of Personal Property

CONFIDENTIAL

Appraisal District's Name

Phone (area code and number)

Address, City, State, ZIP Code

Are there one or more taxing units located in the county that exempt freeport property under Tax Code Section 11.251? Yes No

GENERAL INFORMATION: When required by a chief appraiser under Tax Code Section 22.04(b), a person who leases or otherwise provides space to another for storage of personal property shall file an information report on storage space provided on Jan. 1. This report is confidential and not open to public inspection; disclosure is permitted pursuant to the terms of 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. A directory with 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 or location. The statements and reports must be delivered to the chief appraiser after Jan. 1 and no later than the deadline indicated below. Allowed extensions also vary by property type or location as referenced below.

Rendition Statements and Reports	Deadlines	Allowed Extension(s)
Property located in an appraisal district in which one or more taxing units exempts freeport property under Tax Code Section 11.251	April 1	<ul style="list-style-type: none"> May 1 upon written request additional 15 days for good cause shown
Property generally	April 15	<ul style="list-style-type: none"> May 15 upon written request additional 15 days for good cause shown
Regulated property*	April 30	<ul style="list-style-type: none"> 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.

INSPECTION OF PROPERTY: Tax Code Section 22.07 authorizes the chief appraiser or a representative to enter the premises of a business, trade or profession to inspect the property to determine the existence and market value of tangible personal property used for the production of income and if it has taxable situs.

REQUEST FOR STATEMENT REGARDING VALUE: Tax Code Section 22.07 allows the chief appraiser to request (either in writing or by electronic means) that the property owner provide a statement containing supporting information indicating how the 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 21 days after the date the chief appraiser's request is received. Failure to comply in a timely manner is considered to be a failure to timely render and penalties will be applied.

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.

State the tax year for which this property is being rendered.

Tax Year

SECTION 1: Lessor Information

Lessor Name _____

Mailing Address, City, State, ZIP Code _____

Phone Number (area code and number) _____ Email Address* _____

Provide the address for the facility at which space for storage of personal property was leased or otherwise provided on Jan. 1

Mailing Address, City, State, ZIP Code _____

Lessor is (check one):

Individual Corporation Partnership Trust Association Nonprofit Corporation

Other (specify): _____

SECTION 2: Party Filing Report

Indicate the capacity or status of the party filing this report.

Property Owner Secured Party
 Employee of Property Owner Fiduciary
 Authorized Agent Other _____
 Employee of Property Owner On Behalf Of Affiliated
Entity of the Property Owner

Name of party (i.e. business name) filing this report _____ Phone (area code and number) _____

Mailing Address, City, State, ZIP Code _____

NOTE: Pursuant to Tax Code Section 22.26(b), 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 in behalf of the corporation must sign the report.

Name of individual authorized to sign this report _____ Title or Position _____

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 _____ continues to be complete and accurate for the current tax year. (Prior tax year)

Complete if applicable.

A secured party filing this report must:

- have the property owner's consent;
- have a security interest on Jan. 1 in the property which has an historical cost when new of over \$50,000; and
- meet the filing requirements of Tax Code Section 22.01.

Are all of these requirements met? Yes No

SECTION 3: Property Information

State the name and address of each person to whom space for storage of personal property was leased or otherwise provided on Jan. 1. Complete this table, or a spreadsheet setting forth the required information may be submitted. 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.

Table with 2 columns: Name, Address. Multiple empty rows for data entry.

SECTION 4: Affirmation and Signature

NOTICE REGARDING PENALTIES FOR MAKING OR FILING A REPORT CONTAINING A FALSE STATEMENT: 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, _____, swear or affirm the following:
Printed Name of Authorized Individual

- 1. that the information provided in this report is true and accurate to the best of my knowledge and belief;
2. that I am authorized as required by law to file and sign this report; and
3. that I have read and understand the Notice Regarding Penalties for Making or Filing a Report Containing a False Statement.

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

* An email address of a member of the public could be confidential under Government Code Section 552.137; however, by including the email address on this form, you are affirmatively consenting to its release under the Public Information Act.