Lessor's Rendition or Property Report

# Leased Automobiles

	Tax Year
Appraisal District's Name	Appraisal District Account Number (if known)

**GENERAL INFORMATION:** This form is used to render motor vehicles leased for use other than income producing that were owned or managed and controlled as a fiduciary on Jan. 1 of this year (Tax Code Sections 11.252 and 22.01).

FILING: 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/Lessor Information	
Property Owner Name	

Mailing Address, City, State, ZIP Code						
Primary Phone Number (area code and number	r)	Email Ad	dress			
Property Owner is (check one):						
Individual Corporation	Partnership	Trust	Association	Nonprofit Corporation	Other:	
SECTION 2: Party Filing Repo	rt					
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

**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 current tax year.	t recent rendition statement filed in continues to be complete and accurate for th (Prior tax year)
Are you a secured party with a security interest in the property subject to this re Section 22.01(c-1) and (c-2)?	rendition and with a historical cost new of more than \$50,000 as defined by Tax Code
If yes, attach a document signed by the property owner indicating consent to fi	ile the rendition. Without the authorization, the rendition is not valid and cannot be processed.
SECTION 3: Leased Motor Vehicle Information	
Complete Schedule 1: Leased Motor Vehicle Information for each leased motor	r vehicle being rendered.

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

I.

### **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.

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:** The signature on this report must be notarized **unless** the person filing the report is a secured party as defined by Tax Code Section 22.01, the property owner, an employee of the property owner on behalf of an affiliated entity of the property owner or on behalf of a property owner who is rendering tangible personal property with a good faith estimate of not more than \$150,000 in total market value.

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 used to render motor vehicles leased for use other than income producing that were owned or managed and controlled as a fiduciary on Jan. 1 of this year (Tax Code Sections 11.252 and 22.01). 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.** 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 deadline indicated below.

Rendition Statements and Reports	Deadlines	Allowed Extensions
Property generally	April 15	<ul> <li>May 15 upon written request</li> <li>Additional 15 days for good cause shown</li> </ul>
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 Section 22.23(d).	April 30	<ul> <li>May 15 upon written request</li> <li>Additional 15 days for good cause shown</li> </ul>

## 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
- 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.

# Schedule 1: Leased Motor Vehicle Information

Complete this schedule for each leased motor vehicle being rendered. If multiple motor vehicles are being rendered, duplicate this page and provide the same information requested for each vehicle rendered. In lieu of filling out the schedule in this form, 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 this schedule's table.

Lessee Name	Physical Address Vehicle is Kept (Address, City, State, ZIP Code)	County Vehicle is Kept	Lessee Phone (area code and number)	Lease Date	Vehicle Identification Number	Vehicle Model Year	Vehicle Make	Vehicle Body Style/Type	Vehicle Model	Vehicle Weight	Vehicle Purchase Date	Owner's Value	Basis of Owner's Value Good Faith Estimate of Market Value (GF) or Historical Cost When New (HC)	Lessee Signed Affidavit on File (Y or N)

Continue on additional sheets if needed

For additional copies, visit: comptroller.texas.gov/taxes/property-tax