

Notice to Render Business Personal Property with the Loving County Appraisal District

A rendition is a report that lists all the tangible personal property used for the production of income that you owned or managed and controlled as a fiduciary on January 1. Property includes inventory and equipment used by a business.

If you own tangible personal property that is used to produce income, you must file a rendition with the appraisal district located in the county where you are conducting business. You must file a rendition in each year that you operate your business.

Rendition statements and property reports must be filed with the Loving County Appraisal District after January 1 and no later than April 15. Property owners who need more time may file a written request with the chief appraiser on or before the rendition deadline to receive an automatic extension to May 15. The chief appraiser may extend the deadline another 15 days for good cause shown in writing by the property owner.

Different deadlines apply in certain other appraisal districts in which one or more taxing units exempt Freeport under Tax Code Section 11.251.

The chief appraiser must impose a penalty in an amount equal to 10% of the total amount of taxes imposed on the property for the tax year by the taxing units in the appraisal district if a rendition statement or property report is not filed timely. An additional 50% penalty must be imposed if a false statement or report is filed with the intent to commit fraud or evade taxes.

There is more information and instructions included with the form or you may contact the appraisal district office for assistance at (432) 377-2201. The rendition form is available on the appraisal district website under **Forms**.

Information is also available from the Comptroller's Property Tax Assistance Division's website at **comptroller.texas.gov/taxes/property-tax/**.

The completed form should be mailed to:

Loving County Appraisal District

PO Box 352

Mentone, TX 79754