

## CHAPTER 22

## Renditions and Other Reports

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*Subchapter A**Information from Taxpayer***Sec. 22.01. Rendition Generally.**

(a) Except as provided by Chapter 24, a person shall render for taxation all tangible personal property used for the production of income that the person owns or that the person manages and controls as a fiduciary on January 1. A rendition statement shall contain:

- (1) the name and address of the property owner;
- (2) a description of the property by type or category;
- (3) if the property is inventory, a description of each type of inventory and a general estimate of the quantity of each type of inventory;
- (4) the physical location or taxable situs of the property; and
- (5) the property owner's good faith estimate of the market value of the property or, at the option of the property owner, the historical cost when new and the year of acquisition of the property.

(b) When required by the chief appraiser, a person shall render for taxation any other taxable property that he owns or that he manages and controls as a fiduciary on January 1.

(c) A person may render for taxation any property that he owns or that he manages and controls as a fiduciary on January 1, although he is not required to render it by Subsection (a) or (b) of this section.

(c-1) 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.

(c-2) 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 January 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.

(d) A fiduciary who renders property shall indicate his fiduciary capacity and shall state the name and address of the owner.

(d-1) 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.

(e) Notwithstanding Subsections (a) and (b), a person is not required to render for taxation cotton that:

- (1) the person manages and controls as a fiduciary;
- (2) is stored in a warehouse for which an exemption for cotton has been granted under Section 11.437; and
- (3) the person intends to transport outside of the state within the time permitted by Article VIII, Section 1-j, of the Texas Constitution for cotton to qualify for an exemption under that section.

(f) Notwithstanding Subsections (a) and (b), a rendition statement of a person who owns tangible personal property used for the production of income located in the appraisal district that, in the owner's opinion, has an aggregate value of less than \$20,000 is required to contain only:

- (1) the name and address of the property owner;
- (2) a general description of the property by type or category; and
- (3) the physical location or taxable situs of the property.

(g) A person's good faith estimate of the market value of the property under Subsection (a)(5) is solely for the purpose of compliance with the requirement to render tangible personal property and is inadmissible in any subsequent protest, hearing, appeal, suit, or other proceeding under this title involving the property, except for:

- (1) a proceeding to determine whether the person complied with this section;
- (2) a proceeding under Section 22.29(b); or
- (3) a protest under Section 41.41.

(h) If the property that is the subject of the rendition is regulated by the Public Utility Commission of Texas, the Railroad Commission of Texas, the federal Surface Transportation Board, or the Federal Energy Regulatory Commission, the owner of the property is considered to have complied with the requirements of this section if the owner provides to the chief appraiser, on written request of the chief appraiser, a copy of the annual regulatory report covering the property and sufficient information to enable the chief appraiser to allocate the value of the property among the appropriate taxing units for which the appraisal district appraises property.

(i) Subsection (a) does not apply to a property owner whose property is subject to appraisal by a third party retained by the appraisal district if the property owner provides information substantially equivalent to that required by Subsection (a) regarding the property directly to the third party appraiser.

(j) Subsection (a) does not apply to property that is exempt from taxation.

(k) Notwithstanding Subsections (a) and (b), an individual who has been granted or has applied for an exemption from taxation under Section 11.254 for a motor vehicle the individual owns is not required to render the motor vehicle for taxation.

(l) If the information contained in the most recent rendition statement filed by a person in a prior tax year is accurate with respect to the current tax year, the person may comply with the requirements of Subsection (a) by filing a rendition statement on a form prescribed or approved by the comptroller under Section 22.24(c) on which the person has checked the appropriate box to affirm that the information continues to be complete and accurate.

(m) Notwithstanding Subsections (a) and (b), a person is not required to render for taxation personal property appraised under Section 23.24.

**HISTORY:** Enacted by Acts 1979, 66th Leg., ch. 841 (S.B. 621), § 1, effective January 1, 1982; am. Acts 1981, 67th Leg., 1st C.S., ch. 13 (H.B. 30), § 48, effective January 1, 1982; am. Acts 1993, 73rd Leg., ch. 779 (S.B. 1487), § 4, effective January 1, 1994; am. Acts 2003, 78th Leg., ch. 1173 (S.B. 340), § 3, effective January 1, 2004; am. Acts 2003, 78th Leg., ch. 1276 (H.B. 3507), § 15.001(b), effective September 1, 2003; am. Acts 2005, 79th Leg., ch. 941 (H.B. 809), § 1, effective January 1, 2006; am. Acts 2007, 80th Leg., ch. 602 (H.B. 264), § 1, effective January 1, 2008; am. Acts 2007, 80th Leg., ch. 842 (H.B. 1022), § 2, effective November 6, 2007; am. Acts 2009, 81st Leg., ch. 87 (S.B. 1969), § 27.002(33), effective September 1, 2009; am. Acts 2009, 81st Leg., ch. 706 (H.B. 2814), § 3, effective January 1, 2010; am. Acts 2011, 82nd Leg., ch. 234 (H.B. 533), § 1, effective June 17, 2011; am. Acts 2013, 83rd Leg., ch. 1215 (S.B. 1508), § 1, effective January 1, 2014; am. Acts 2013, 83rd Leg., ch. 1259 (H.B. 585), § 11, effective January 1, 2014.

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**GOVERNMENTS**

**Legislation**

**Interpretation.** — Because the rendition provisions in Tex. Tax Code Ann. § 22.01(a) and (b) (a person “shall” render for taxation) were construed as mandatory, rather than directory as maintained by taxpayers, a tax appraisal district could judicially compel non-rendering taxpayers, through injunction, to mandatorily render their income producing personal property for tax-

ation. *Robinson v. Budget Rent-A-Car Sys.*, 51 S.W.3d 425, 2001 Tex. App. LEXIS 3951 (Tex. App. Houston 1st Dist. June 14, 2001, no pet.).

**TAX LAW**

**State & Local Taxes**

**Administration & Proceedings**

**General Overview.** — Court correctly rendered summary judgment in favor of the county, because the taxpayer's motion to correct the appraisal rolls was untimely, when a Tex. Tax Code Ann. § 25.25(c)(3) motion was not the appropriate vehicle to pursue challenges to the inclusion of property not located in Texas and of intangible property as personal property on the appraisal records, and the appropriate vehicle was a Tex. Tax Code Ann. ch. 41 protest, which the taxpayer admittedly did not pursue. *Bauer-Pileco, Inc. v. Harris County Appraisal Dist.*, 443 S.W.3d 304, 2014 Tex. App. LEXIS 8637 (Tex. App. Houston 1st Dist. Aug. 7, 2014, no pet.).

**ASSESSMENTS.** — Appraisal district could add omitted personal property that had been disclosed in an amnesty rendition after the assessment date, and it did not act retroactively because it began adding the property in the same tax year. *Honeywell Int'l, Inc. v. Denton Cent. Appraisal Dist.*, 441 S.W.3d 495, 2014 Tex. App. LEXIS 3030 (Tex. App. El Paso Mar. 19, 2014, no pet.).

**COLLECTION.** — Because a trust still retained the full acres on the record date for purposes of property tax assessments in 1997, the entire tax bill for that year was to be mailed to the trust under

Tex. Tax Code Ann. §§ 22.01, 25.02, 32.07. *Old Farms Owners Ass'n v. Houston Indep. Sch. Dist.*, 277 S.W.3d 420, 2009 Tex. LEXIS 27 (Tex. 2009).

## PERSONAL PROPERTY TAX

### Intangible Property

**Imposition of Tax.** — Court correctly rendered summary judgment in favor of the county, because the taxpayer's motion to correct the appraisal rolls was untimely, when a Tex. Tax Code Ann. § 25.25(c)(3) motion was not the appropriate vehicle to pursue challenges to the inclusion of property not located in Texas and of intangible property as personal property on the appraisal records, and the appropriate vehicle was a Tex. Tax Code Ann. ch. 41 protest, which the taxpayer admittedly did not pursue. *Bauer-Pileco, Inc. v. Harris County Appraisal Dist.*, 443 S.W.3d 304, 2014 Tex. App. LEXIS 8637 (Tex. App. Houston 1st Dist. Aug. 7, 2014, no pet.).

### TANGIBLE PROPERTY

**General Overview.** — Nothing in the Tax Code indicates that failure to render property under Tex. Tax Code Ann. § 22.01 constitutes a forfeiture of the right to due process; there is no authority cited for the argument that a property owner's failure to render property constitutes a waiver of the property owner's constitutional right to due process, and in the absence of any supporting authority, the court declines to hold that the notice and hearing requirements of the Tax Code are contingent on the filing of a rendition statement. Thus, taxing entities' argument that a taxpayer waived its right to due process by failing to render certain radio towers was without merit. *Indus. Communs., Inc. v. Ward County Appraisal Dist.*, 296 S.W.3d 707, 2009 Tex. App. LEXIS 4047 (Tex. App. El Paso June 3, 2009), reh'g denied, No. 08-07-00083-CV, 2009 Tex. App. LEXIS 9177 (Tex. App. El Paso July 15, 2009).

In case law, taxpayers had notice of an exemption removal under Tex. Tax Code Ann. § 11.43(i) and the penalty for failure to file a timely application for the exemption was the removal of the exemption to which they were not entitled; this differed from the instant case, where the only requirement the taxpayer failed to perform, filing a rendition under Tex. Tax Code Ann. § 22.01, did not result in the imposition of taxes without due process or the removal of any exemption to which the taxpayer was entitled. *Indus. Communs., Inc. v. Ward County Appraisal Dist.*, 296 S.W.3d 707, 2009 Tex. App. LEXIS 4047 (Tex. App. El Paso June 3, 2009), reh'g denied, No. 08-07-00083-CV, 2009 Tex. App. LEXIS 9177 (Tex. App. El Paso July 15, 2009).

There is no authority cited in support of an argument that a property owner forfeits its right to due process by not recording its ownership of the subject property, and if the evidence established that a taxpayer affirmatively attempted to hide its ownership of the property and avoid paying taxes, an argument could be

made that the taxpayer intentionally relinquished its constitutional right to due process; in this case, there was no evidence that a taxpayer attempted to hide its ownership of the radio towers, and instead the evidence established that the taxpayer made a diligent effort to record its interest in the property but was unsuccessful due to a software problem, such that the court refused to hold that the taxpayer forfeited or waived its right to due process. *Indus. Communs., Inc. v. Ward County Appraisal Dist.*, 296 S.W.3d 707, 2009 Tex. App. LEXIS 4047 (Tex. App. El Paso June 3, 2009), reh'g denied, No. 08-07-00083-CV, 2009 Tex. App. LEXIS 9177 (Tex. App. El Paso July 15, 2009).

Finding in favor of the Harris County Appraisal District was proper where the Tax Code did not permit a change in the appraisal roll for interstate allocation for an aircraft belonging to the corporation, and where the corporation had to show entitlement to interstate allocation. *Harris County Appraisal Dist. v. Tex. Gas Transmission Corp.*, 105 S.W.3d 88, 2003 Tex. App. LEXIS 2646 (Tex. App. Houston 1st Dist. Mar. 27, 2003, no pet.).

**IMPOSITION OF TAX.** — Taxpayer waived its right to allocation by failing to file any allocation information contemporaneously with a rendition statement. The taxpayer's August 22, 2006 letter did not constitute a rendition statement because it was untimely filed and no allocation information was filed with the letter. *Starflight 50, L.L.C. v. Harris County Appraisal Dist.*, 287 S.W.3d 741, 2009 Tex. App. LEXIS 2097 (Tex. App. Houston 1st Dist. Mar. 26, 2009, no pet.).

Nothing in the Texas Tax Code requires nonincome-producing tangible personal property to be rendered for taxation before the property is taxable; therefore, a taxpayer's assertion that his manufactured home was not subject to ad valorem taxes because it was not rendered for taxation and it was not income-producing was rejected; Tex. Tax Code Ann. § 11.01, Tex. Tax Code Ann. § 11.14 and Tex. Const. art. VIII, § 11 were contrary to that proposition. *Firman v. Everman Indep. Sch. Dist.*, No. 2-06-392-CV, 2007 Tex. App. LEXIS 7101 (Tex. App. Fort Worth Aug. 31, 2007), reh'g denied, No. 2-06-392-CV, 2007 Tex. App. LEXIS 7870 (Tex. App. Fort Worth Sept. 27, 2007).

## REAL PROPERTY TAX

### Assessment & Valuation

**Valuation.** — In appellee's action for nuisance and trespass, the trial court did not err under Tex. Tax Code Ann. § 22.01(a)(5) in excluding evidence of the appraised value of appellee's property; appellee moved at trial that appellant's exhibit was a printout from a web site with numerous handwritten writings that had not been property authenticated. *Pasquinelli Portrait Homes-Durango Ridge LP v. Securlock at Bedford, Ltd.*, No. 02-11-00392-CV, 2013 Tex. App. LEXIS 3990 (Tex. App. Fort Worth Mar. 28, 2013), app. dismissed, op. withdrawn, No. 02-11-00392-CV, 2013 Tex. App. LEXIS 9898 (Tex. App. Fort Worth Aug. 8, 2013).

## ATTORNEY GENERAL OPINIONS

### Analysis

Personal Property Tax.  
Subpoena Power.

### Personal Property Tax.

Section 22.01(k) of the Tax Code, exempts cars and light trucks that are used in the course of the owner's occupation or profession as well as for personal purposes from rendition for taxation, but

that legislation did not establish that such personal property is exempt from taxation. 2006 Tex. Op. Att'y Gen. GA-0484.

### Subpoena Power.

An appraisal district has no authority to issue subpoenas duces tecum; an appraisal review board has no authority to issue subpoenas duces tecum when no board proceeding has been instituted. 1988 Tex. Op. Att'y Gen. JM-981.

## Sec. 22.02. Rendition of Property Losing Exemption During Tax Year or for Which Exemption Application Is Denied.

(a) If an exemption applicable to a property on January 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.

(b) If the chief appraiser denies an application for an exemption for property described by 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 manner provided by Section 22.01 within 30 days after the date of denial.

**HISTORY:** Enacted by Acts 1979, 66th Leg., ch. 841 (S.B. 621), § 1, effective January 1, 1982; am. Acts 2003, 78th Leg., ch. 1173 (S.B. 340), § 4, effective January 1, 2004.

### Sec. 22.03. Report of Decreased Value.

(a) A person who believes the appraised value of his property decreased during the preceding tax year for any reason other than normal depreciation may file an information report describing the property involved and stating the nature and cause of the decrease.

(b) Except as provided by Subsection (d) of this section, before determining the appraised value of property that is the subject of a completed and timely filed report as provided by Subsection (a) of this section, the chief appraiser must view the property to verify any reported change in appraised value and its cause and nature. The person who views the property shall note on the back of the property owner's report his name, the date he viewed the property, and his determination of any decrease in appraised value and its cause and nature.

(c) The chief appraiser shall deliver a written notice to the property owner of the determination made as provided by Subsection (b) of this section.

(d) Before determining the appraised value of oil and gas property that is the subject of a completed and timely filed report as provided by Subsection (a) of this section, the chief appraiser must review the appraisal of the property to verify any reported change in appraised value and its cause and nature. The person who reviews the appraisal of the property shall note on the back of the property owner's report his name, the date he reviewed the appraisal of the property, and his determination of any decrease in appraised value and its cause and nature.

**HISTORY:** Enacted by Acts 1979, 66th Leg., ch. 841 (S.B. 621), § 1, effective January 1, 1982; am. Acts 1981, 67th Leg., 1st C.S., ch. 13 (H.B. 30), § 49, effective January 1, 1982; am. Acts 1985, 69th Leg., ch. 315 (S.B. 67), §§ 1, 2, effective January 1, 1986.

### Sec. 22.04. Report by Bailee, Lessee, or Other Possessor.

(a) When required by the chief appraiser, a person shall file a report listing the name and address of each owner of property that is in his possession or under his management on January 1 by bailment, lease, consignment, or other arrangement.

(b) When required by the chief appraiser, a person who leases or otherwise provides space to another for storage of personal property shall file an information report stating the name and address of each person to whom he leased or otherwise provided storage space on January 1.

(c) This section does not apply to a warehouse for which an exemption for cotton has been granted under Section 11.437.

(d) This section does not apply to a motor vehicle that on January 1 is located at a place of business of a person who holds a wholesale motor vehicle auction general distinguishing number issued by the Texas Department of Motor Vehicles under Chapter 503, Transportation Code, for that place of business, and that:

- (1) has not acquired taxable situs under Section 21.02(a)(1) in a taxing unit that participates in the appraisal district because the vehicle is described by Section 21.02(d);
- (2) is offered for sale by a dealer who holds a dealer's general distinguishing number issued by the Texas Department of Motor Vehicles under Chapter 503, Transportation Code, and whose inventory of motor vehicles is subject to taxation in the manner provided by Sections 23.121 and 23.122; or
- (3) is collateral possessed by a lienholder and offered for sale in foreclosure of a security interest.

**HISTORY:** Enacted by Acts 1979, 66th Leg., ch. 841 (S.B. 621), § 1, effective January 1, 1982; am. Acts 1981, 67th Leg., 1st C.S., ch. 13 (H.B. 30), § 50, effective January 1, 1982; am. Acts 1993, 73rd Leg., ch. 779 (S.B. 1487), § 5, effective January 1, 1994; am. Acts 2003, 78th Leg., ch. 1276 (H.B. 3507), § 15.001(c), effective September 1, 2003; am. Acts 2005, 79th Leg., ch. 412 (S.B. 1652), § 9, effective September 1, 2005; am. Acts 2009, 81st Leg., ch. 933 (H.B. 3097), § 3K.02, effective September 1, 2009.

### Sec. 22.05. Rendition by Railroad.

(a) In addition to other reports required by Chapter 24 of this code, a railroad corporation shall render the property the railroad corporation owns or possesses as of January 1.

(b) The rendition shall:

- (1) list all real property other than the property covered by Subdivision (2) of this subsection;
- (2) list the number of miles of railroad together with the market value per mile, which value shall include right-of-way, roadbed, superstructure, and all buildings and improvements used in the operation of the railroad; and
- (3) list all personal property as required by Section 22.01 of this code.

**HISTORY:** Enacted by Acts 1979, 66th Leg., ch. 841 (S.B. 621), § 1, effective January 1, 1982; am. Acts 1981, 67th Leg., 1st C.S., ch. 13 (H.B. 30), § 51, effective January 1, 1982.

### Sec. 22.06. Rendition by Bank [Repealed].

Repealed by Acts 1984, 68th Leg., 2nd C.S., ch. 31 (H.B. 122), Art. 3, part A, § 2, effective January 1, 1985.

**HISTORY:** Enacted by Acts 1979, 66th Leg., ch. 841 (S.B. 621), § 1, effective January 1, 1982.