

TEXAS LAW REQUIRES THAT YOU COMPLETE AND RETURN THIS FORM BY APRIL 15, 2012



BRAZORIA COUNTY APPRAISAL DISTRICT--- OFFICE OF THE CHIEF APPRAISER
500 North Chenango – Angleton, Texas 77515-4650 (PH 979-849-7792 FAX 979-849-7984)

CONFIDENTIAL
WATERCRAFT PROPERTY RENDITION OF TAXABLE PROPERTY
For January 1, 2012

**AGENT NAME AND MAILING ADDRESS OR
BUSINESS NAME AND MAILING ADDRESS**

**ACCOUNT NUMBERS LEGAL DESCRIPTION & SITUS
(WHERE BOAT & MOTOR ARE DOCKED WHEN NOT IN USE)**

GENERAL INSTRUCTIONS: This form is for use in rendering, pursuant to Tax Code §22.01, tangible personal property used for the production of income that you own or manage and control as a fiduciary on January 1 of this year.

FILING AND DEADLINES: Rendition statements and property reports must be delivered to the chief appraiser after January 1 and not later than April 15, except as provided by Tax Code §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 §22.02, 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. If the chief appraiser denies an application for an exemption for property subject to rendition pursuant to Tax Code §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 §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 §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, or 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.

I affirm that the information contained in the most recent rendition statement filed by the property owner in a prior year is accurate with respect to the current tax year in accordance with Section 22.01(l) of the Texas Property Tax Code.

Check the total market value of your property::

- Under \$20,000 (optional: give estimated market value _____)
- \$20,000 or more

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

If this watercraft has been sold, PLEASE ATTACH BILL OF SALE AND ENTER THE FOLLOWING (optional):

Date Sold: _____
Name of New Owner: _____
Address: _____
City and State: _____

BRAZORIA COUNTY APPRAISAL DISTRICT
WATERCRAFT PROPERTY RENDITION OF TAXABLE PROPERTY
For January 1, 2012

1. GENERAL INFORMATION:

USCG Documentation Number or State Certificate Number:

Where is boat and motor kept or docked when not in use?

2. BOAT INFORMATION:

Make: _____ **Year Model:** _____ **Length(in feet):** _____

3. MOTOR INFORMATION:

Make: _____ **Year Model:** _____ **Horsepower:** _____ inboard outboard

4. TRAILER INFORMATION:

Make: _____ **Year Model:** _____ **Year purchased:** _____ **Purchased:** new used

Property owner's total estimate of value (optional): _____

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

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 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.

PLEASE INDICATE IF YOU ARE FILLING OUT THIS FORM AS: MANAGER AUTHORIZED AGENT IN A FIDUCIARY CAPACITY

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.

SIGN NAME _____ TITLE _____ TELEPHONE _____

PRINT NAME _____ DATE _____

ADDRESS _____

CITY, STATE, ZIP _____

IF THIS DOCUMENT IS BEING PREPARED BY SOMEONE OTHER THAN THE OWNER, OWNER'S EMPLOYEE, OR OWNER'S AFFILIATED ENTITY, PLEASE HAVE FORM NOTORIZED BELOW.

SUBSCRIBED AND SWORN TO BEFORE ME this the ____ day of _____, 20__.

Notary Public