

Utility Rendition of Taxable Property

CONFIDENTIAL

Form 50-152

Appraisal District's County

Appraisal District Account Number (if known)

Tax Year

GENERAL INFORMATION: Use this form to render tangible personal property used for income production that the company owned or managed and controlled as a fiduciary on Jan. 1 (Tax Code Section 22.01).

FILING INSTRUCTIONS: File this form and all supporting documentation 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 Information

Property Owner Name

Mailing Address, City, State, ZIP Code

Phone Number (area code and number)

Email Address

Property Owner is (check one):

☐ Individual ☐ Corporation ☐ Partnership ☐ Trust ☐ Association ☐ Nonprofit Corporation ☐ Other: _____

SECTION 2: Party Filing Report

☐ Property Owner ☐ Secured Party ☐ Employee of Property Owner ☐ Fiduciary
☐ Authorized Agent ☐ Employee of Property Owner on Behalf of Affiliated Entity of the Property Owner
☐ Other: _____

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

Is this a related business entity? ☐ Yes ☐ No

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)

Are you a secured party with a security interest in the property subject to this rendition and with a historical cost new of more than \$50,000 as defined by Tax Code Section 22.01(c-1) and (c-2)? ☐ Yes ☐ No

If yes, attach a document signed by the property owner indicating consent to file the rendition. Without the authorization, the rendition is not valid and cannot be processed.

SECTION 3: Property Information

Indicate type of rendition:

☐ Telephone Company
 ☐ REA-Financed Telephone Company
 ☐ Electric Company and Electrical Cooperative
 ☐ Gas Distribution Utility

Complete the tables (attach additional sheets as necessary) or submit 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 tables or that is acceptable to the property owner and appraisal district.

 Select your property's total market value: ☐ \$125,000 or less ☐ More than \$125,000

☐ By checking this box, I certify that the tangible personal property's market value is \$125,000 or less.

If the personal property rendered has an aggregate value of less than \$20,000, the rendition may contain only the property owner's name and address, the property's general description by type or category and the property's physical location or taxable situs (Tax Code Section 22.01(f)).

Property Description by Type/Category	Estimate of Quantity of Each Type	Property Address or Address Where Taxable	Good Faith Estimate of Market Value*	Historical Cost When New*	Year Acquired*	Property Owner Name/Address (if managed or controlled property as a fiduciary)

Unless required by the Tax Code or the chief appraiser, rendering real property is optional.

Real Property Description	Property Address or Address Where Taxable	Property Owner's Estimate of Market Value (Optional)

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 Penal Code Section 37.10.

I, _____, swear or affirm that the information provided
Printed Name of Authorized Individual

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, 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

* Provide an amount for either the good faith estimate of market value, or a historical cost when new and year acquired. If you provided an historical cost when new and year acquired, you need not provide a good faith estimate of market value.

Important Information

GENERAL INFORMATION

Use this form to render tangible personal property used for income production that the company owned or managed and controlled as a fiduciary on Jan. 1 (Tax Code Section 22.01). You may also use this form to render real property. 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

File this form and all supporting documentation 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 is located on the Comptroller's website.

DEADLINES

Rendition statements and property report deadlines depend on property type. Property owners must deliver statements and reports to the chief appraiser after Jan. 1 and no later than the deadlines indicated below.

Rendition Statements and Reports	Deadlines	Allowed Extension(s)
Property generally*	April 15	- May 15 upon written request - 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. Tax Code Section 22.23(d).	April 30	- May 15 upon written request - Additional 15 days for good cause shown

*If the chief appraiser extends the deadline for a rendition statement or property report to May 15, the chief appraiser must also extend the deadline for the property owner to file an allocation application or freeport exemption application to May 15. For good cause shown, the chief appraiser may allow an additional 30 days for allocation applications and 60 days for freeport exemption applications.

EXEMPTION

A person is entitled to an exemption from taxation by a taxing unit of the tangible personal property held or used for income production of the appraised value of \$125,000 (Tax Code Section 11.145).

TERMINATED EXEMPTION

If the chief appraiser denies or terminates an exemption, the owner must render the property for taxation within 30 days from the denial or termination (Tax Code Sections 22.01(a) and 22.02).

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.

Definitions

Related Business Entity: A business entity that engages in common business enterprise with at least one other business entity; and owns tangible personal property that is held or used for income production as part of the common business enterprise; and is located at the same physical address that tangible personal property owned by at least one other business entity engaged in the common business enterprise is located.

Unified Business Enterprise: A common business enterprise composed of more than one related business entity.



Dallas Central
Appraisal District

HB 9 – Business Personal Property Exemption

Effective January 1, 2026, per the 89th Legislative Session (HB 9), a business is entitled to an **exemption from taxation of \$125,000** of the appraised value of tangible personal property that is held or used for the production of income.

The exemption will be applied automatically by the appraisal district, and no application is required.

Related businesses located at the same physical address will be aggregated and will receive a maximum exemption of \$125,000. The chief appraiser may investigate a business entity to determine whether the entity is a related business and has aggregated its tangible personal property.

The included rendition form has a section that a property owner who is a related business entity must check to identify as a related business entity at the same physical location.

Pursuant to Section 22.01(j-1) of the Texas Property Tax Code, a person is required to render all tangible personal property the person owns that is held or used for the production of income only if, in the person's opinion, the aggregate market value of the property that has taxable situs at the same location is **greater than \$125,000**.

If applicable, sections II, III, IV, V, or VI of the included rendition form must be filled out if the market value of the property is more than \$125,000. The rendition must be submitted annually.

Pursuant to Section 22.01(j-3), a person who elects not to render property for taxation must file a rendition statement or property report that includes certification that the person reasonably believes that the market value of the property is **not more than \$125,000**. The election takes effect beginning with the tax year following the year in which the rendition statement or property report is filed and continues in effect until the ownership changes, or a rendition is required by the chief appraiser, or the market value is greater than \$125,000.

If the market value is \$125,000 or less, a business may elect not to render property for taxation. To make this election, the business must file a rendition statement or property report by April 15 that includes a certification stating the business reasonably believes the property's value does not exceed \$125,000. The rendition form contains a section that can be used to make this election and certification. This election remains in effect until there is a change of ownership, the chief appraiser requires a rendition, or the market value exceeds \$125,000.

Leased Equipment

Pursuant to Section 11.145(d), (d-1), and (e), a person who leases tangible property is entitled to an exemption from taxation by a taxing unit of \$125,000. The **exemption applies to each separate taxing unit** in which a person holds or uses tangible personal property for the production of income.