



Dallas Central Appraisal District BPP Forms - Deadlines and Penalties

\$125,000 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. Related businesses located at the same physical address will be aggregated and will receive a maximum exemption of \$125,000. The rendition form includes a section that property owners must check if they are a related business entity at the same location. **The exemption will be applied automatically by the appraisal district, and no application is required.**

>\$125,000 – You are required to render all tangible personal property annually by April 15 if the market value exceeds \$125,000. DCAD will automatically apply the \$125,000 exemption.

≤\$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.

BPP Rendition

The last day to file your rendition is April 15 annually. If you mail your rendition, it must be postmarked by the U.S. Postal Service on or before April 15. If you hand deliver it or use a private delivery service such as Federal Express, it must be physically received in our office before close of business on April 15. **If you fail to file your rendition before the deadline or you do not file it at all, a penalty equal to 10% of the amount of taxes ultimately imposed on the property will be levied against you.**

BPP Rendition Extension

The law provides for an extension of time to file a rendition. In order to receive the extension, you must submit the request to the Dallas Central Appraisal District in writing by the April 15 rendition filing deadline. With the receipt of a timely extension request, the rendition filing deadline will be extended to May 15. **If you fail to file your rendition before the extended deadline or you do not file it at all, a penalty equal to 10% of the amount of taxes ultimately imposed on the property will be levied against you.**



Dallas Central Appraisal District BPP Forms - Deadlines and Penalties

Utility Rendition

Rendition statements and property reports required to be filed by a property owner regulated by the Public Utility Commission of Texas, the Railroad Commission of Texas, the Federal Surface Transportation Board, or the Federal Energy Regulatory Commission must be delivered to the chief appraiser not later than April 30. On written request by the property owner on or before April 30, the chief appraiser shall extend the filing deadline to May 15. **If you fail to file your rendition before the deadline or you do not file it at all, a penalty equal to 10% of the amount of taxes ultimately imposed on the property will be levied against you.**

Interstate Allocation Application

The Application for Interstate Allocation of Value must be filed no later than April 30 annually. The filing deadline is extended to May 15 if a timely rendition extension is submitted. A new account's allocation application deadline is extended to 30 days after the receipt of a notice of appraised value. **Late applications can be accepted up until the day before the appraisal review board approves the appraisal records with a penalty, which is the lesser of 10% of the difference between the amount of tax imposed by the taxing unit on the property without the allocation and the amount of tax imposed on the property with the allocation; or 10% of the amount of tax imposed by the taxing unit on the property with the allocation**

Freeport Exemption Application

The property owner or agent must file the application no later than April 30 annually. The filing deadline is extended to May 15 if a timely rendition extension is submitted. **Late applications can be accepted up until June 15 with a penalty, which is the lesser of 10% of the difference between the amount of tax imposed by the taxing unit on the property without the exemption and the amount of tax imposed on the property with the exemption; or 10% of the amount of tax imposed by the taxing unit on the property with the exemption.**

Goods-In-Transit Exemption Application

The property owner or agent must file the application no later than April 30 annually. **Late applications will not be accepted and the exemption will be forfeited for the current tax year.**

Motor Vehicle Used for Production of Income and Personal Use Exemption Application

This exemption application must be filed by April 30, but does not have to be filed annually. **Late applications will not be accepted and the exemption will be forfeited for the current tax year.**



Dallas Central Appraisal District BPP Forms - Deadlines and Penalties

Pollution Control Exemption Application

This exemption application must be filed by April 30, but does not have to be filed annually. **Late applications will not be accepted and the exemption will be forfeited for the current tax year.**

Medical or Biomedical Personal Property Exemption Application

This exemption application must be filed by April 30, but does not have to be filed annually. However, the chief appraiser may require a person to file a new application to confirm the person's current qualification for the exemption by delivering a written notice that a new application is required, accompanied by an appropriate application form. **Late applications will not be accepted and the exemption will be forfeited for the current tax year.**

Animal Feed Held For Sale At Retail Exemption Application

This exemption application must be filed annually by April 30. **Late applications will not be accepted, and the exemption will be forfeited for the current tax year.**

September 1 Inventory Appraisal Application

The last day for filing this form is July 31 and does not have to be filed annually. The application applies to the appraisal of the inventory in each tax year that begins after the next August 1 following the date the application is filed. **If you file it after July 31, September 1 appraisal will be delayed a year.**

September 1 Inventory Appraisal Revocation

The last day to revoke September 1 appraisal is August 31. A notice revoking the application is effective for each tax year that begins after the next September following the date the notice of revocation is filed. **If you file it after August 31, the revocation of September 1 appraisal will be delayed a year.**

Dealer's Motor Vehicle / Heavy Equipment / Vessel, Trailer and Outboard Motor / Retail Manufactured Housing Inventory Declaration

You must file the dealer's inventory declaration with the Chief Appraiser and a copy with the county tax assessor-collector not later than February 1 of each year. If you were not business on January 1, you must file the declaration not later than 30 days after starting business. **Failure to file this form is a misdemeanor offense punishable by a fine not to exceed \$500. Each day during which you fail to comply is a separate offense. In addition, a tax lien attaches to your business personal property to secure the penalty's payment. You also will forfeit a penalty of \$1,000 for each month or part of a month in which the declaration is not filed.**



Dallas Central Appraisal District BPP Forms - Deadlines and Penalties

Dealer's Motor Vehicle / Vessel, Trailer and Outboard Motor / Retail Manufactured Housing Inventory Tax Statement

You must file the dealer's inventory tax statement with the Chief Appraiser and a copy of the original statement with your monthly tax payment with the county tax assessor-collector on or before the 10th day of each month. If you were not in business for the entire year, you must file this statement each month after your business opens, but do not include any tax payment until the beginning of the next calendar year. **Late filing incurs a penalty of five percent of the amount due. If the amount due is not paid within 10 days after the due date, the penalty increases an additional five percent of the amount due. Failure to file this form is a misdemeanor offense punishable by a fine not to exceed \$100. Each day that you fail to comply is a separate offense. In addition, a tax lien attaches to your business personal property to secure the penalty's payment. You also will forfeit a penalty of \$500 for each month or part of a month in which this statement is not filed after it is due.**

Dealer's Heavy Equipment Inventory Tax Statement

You must file the dealer's inventory tax statement with your quarterly tax payment to the county tax assessor-collector on or before the 20th day of the month following each calendar quarter. If you were not in business for the entire year, you must file this statement each calendar quarter after your business opens, but you should not include any tax payment until the beginning of the next calendar year. **Late filing incurs a penalty of five percent of the amount due. If the amount due is not paid within 10 days after the due date, the penalty increases an additional five percent of the amount due. Failure to file this form is a misdemeanor offense punishable by a fine not to exceed \$100. Each day that you fail to comply is a separate offense. In addition, a tax lien attaches to your business personal property to secure the penalty's payment. You also will forfeit a penalty of \$500 for each month or part of a month in which this statement is not filed after it is due.**

Motor Vehicles Leased for Use Other Than Production of Income Exemption

Lessor must file for the exemption by April 30. The deadline is not extended by an approved rendition extension. By indicating whether or not the vehicle is held for the production of income on a timely rendition, the lessor is applying for the exemption. **Late filings will not be accepted and the exemption will be forfeited for the current tax year.**