



# GUADALUPE APPRAISAL DISTRICT

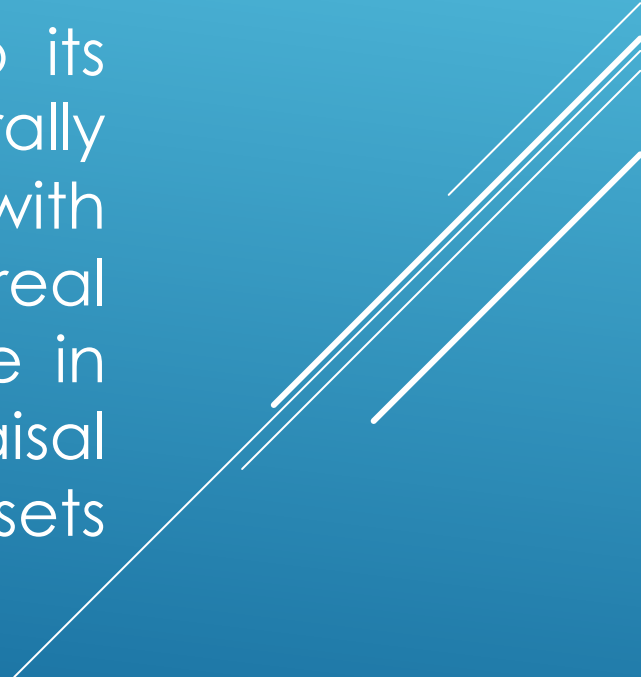
SERVICE • EQUITY • ACCURACY • TRANSPARENCY

## HOW TO COMPLETE A BUSINESS PERSONAL PROPERTY RENDITION FORM


ANNUAL FORM DUE APRIL 15

# BUSINESS PERSONAL PROPERTY

Business personal property is physical or tangible items that a company owns and uses in its business operations to provide services and goods to its customers and help drive income. BPP is generally movable and is not affixed to or associated with the real property (structures and land). Like real property, business personal property is taxable in Texas and is valued by the county appraisal districts. BPP is primarily composed of fixed assets and inventory.

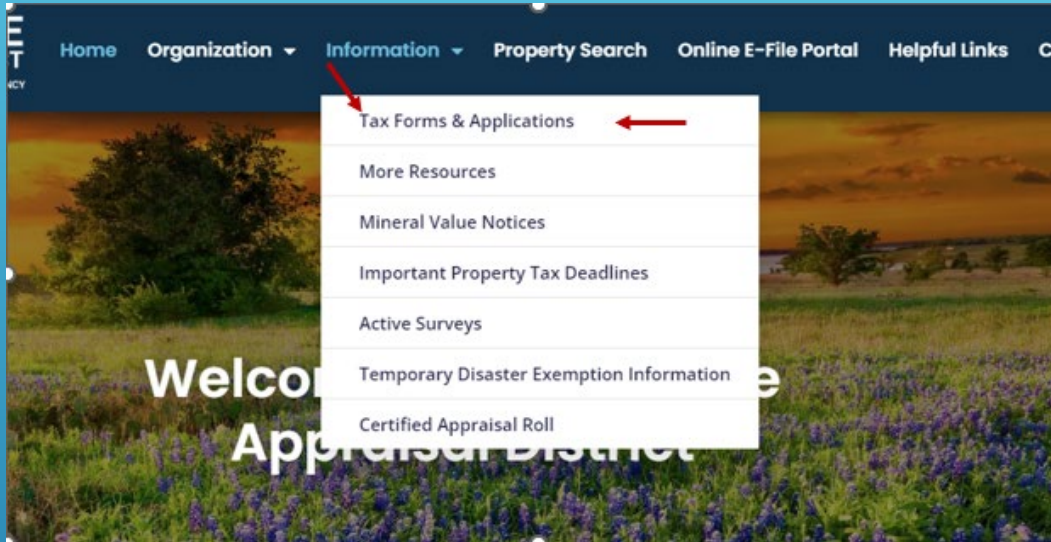
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# BPP Rendition Overview

	<b><u>GUADALUPE APPRAISAL DISTRICT</u></b>	3000 N. Austin St. Seguin, TX 78155 Phone: 830.303.3313 Fax: 830.372.2874 www.guadalupead.org
<b>CONFIDENTIAL</b>		
<b>2026 (YR.) BUSINESS PERSONAL PROPERTY RENDITION OF TAXABLE PROPERTY</b>		
Prop. ID: Owner Name: Mailing Address: City State Zip:	Geo ID: DBA: Situs:	
<b>FILING DEADLINE APRIL 15, 2026</b>		

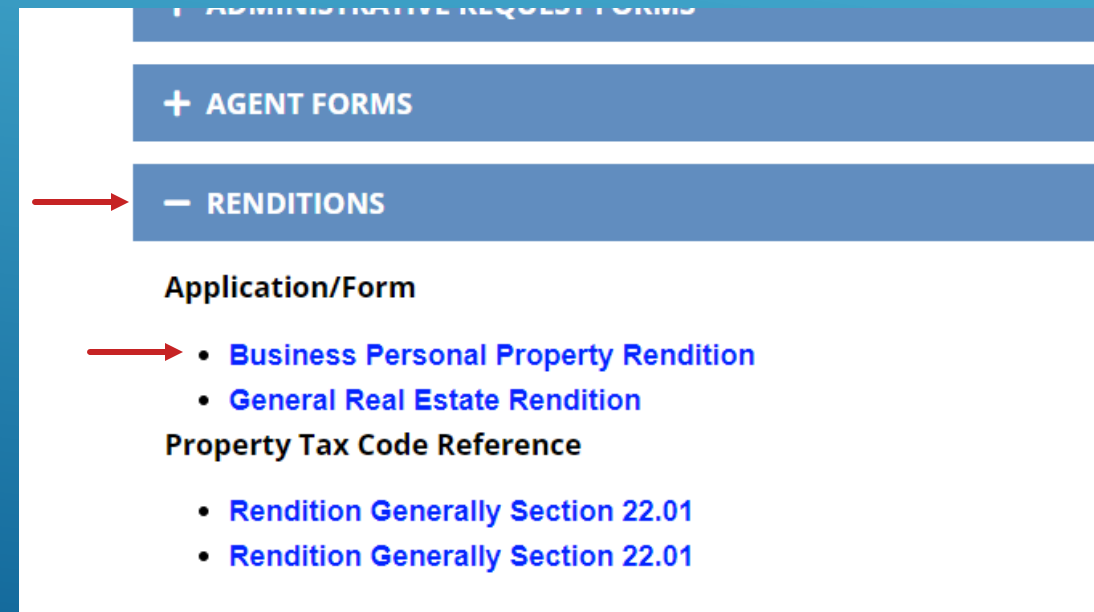
According to Texas Tax Code §22.01 business owners are required to report all tangible business personal property used for the production of income. This is done by filing a Business Personal Property Rendition **annually** with your county appraisal district. A rendition is a form that provides the necessary information used to value your property, **without it, substantial penalties will be imposed.** New & existing business owners will be mailed renditions annually typically in January.

# WHERE CAN I FIND THE RENDITION?



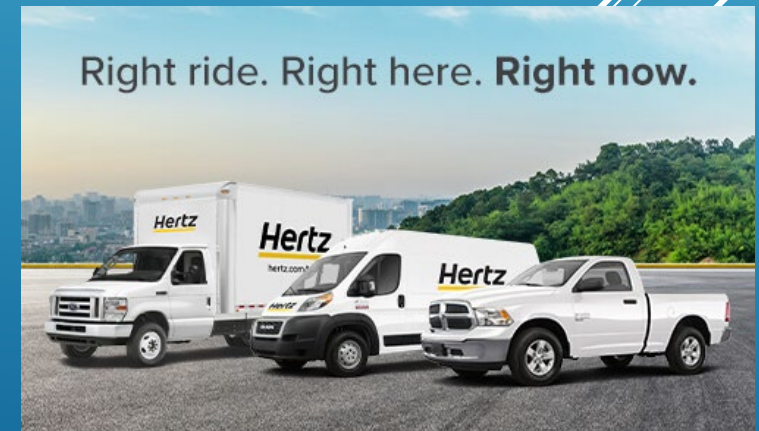
The Texas Comptroller also provides a general business personal property rendition form.

Rendition forms are available on our website [www.guadalupead.org](http://www.guadalupead.org)





# ASSETS TO RENDER: FURNITURE, FIXTURES, MACHINERY, & EQUIPMENT





# INVENTORY & SUPPLIES

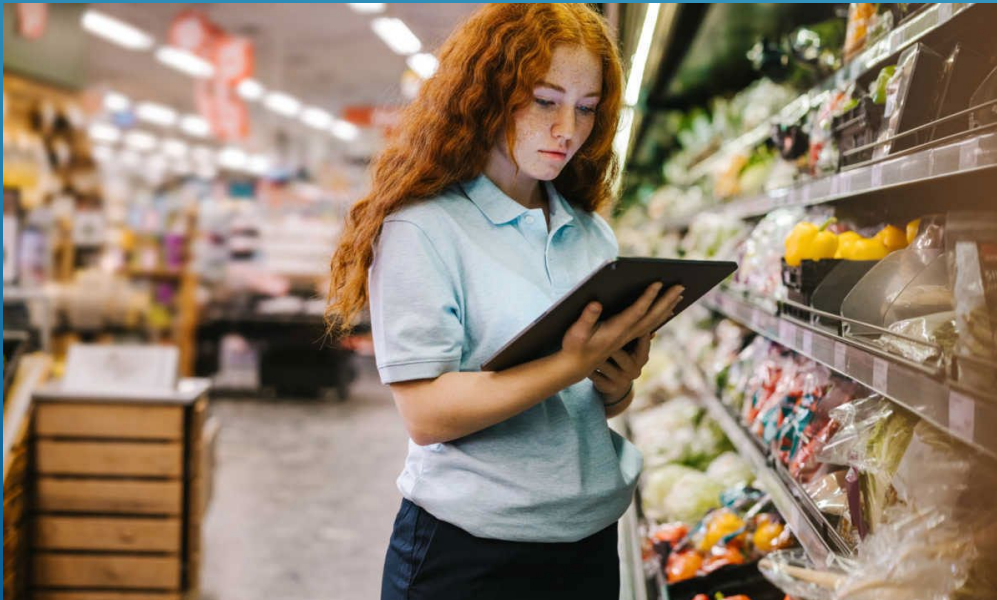


## Inventory

*[ˈin-vən-,tôr-ē]*

All the raw materials, work in progress, and goods available for sale that a company owns.

 Investopedia



## 3 TYPES OF INVENTORY IN MANUFACTURING



### Raw Materials

Unprocessed materials used for various products. E.i. wood, metal, linen, coal, etc.



### Work-in-Progress

Partially finished products or processed materials to complete products. E.i. planks, sleeves, collar, etc.



### Finished Goods

Finished products, packaged and ready to be sold.

[adynamics.com.my](http://adynamics.com.my)

 ADS



# Steps to complete:

## REVIEW:

Review preprinted owner information and business address.

## Section 1:

If preprinted owner name or mailing address is incorrect, or if top information is vacant, complete Section 1.

## Section 2:

Indicate who is completing the form.  
Is this a related business entity? (See next slide).

## Section 3:

This section is only applicable if the assets:

- Remained the same as the prior year
- No new assets were added
- No assets were replaced, sold, or disposed.

*Checking this box does not guarantee that assets will be depreciated.*

## Section 4: (Optional)

Provide business information and/or if the business has sold, closed, or moved.



## GUADALUPE APPRAISAL DISTRICT

3000 N. Austin St.  
Seguin, TX 78155  
Phone: 830.303.3313  
Fax: 830.372.2874  
www.guadalupead.org

CONFIDENTIAL

### 2026 (YR.) BUSINESS PERSONAL PROPERTY RENDITION OF TAXABLE PROPERTY

Prop. ID:  
Owner Name:  
Mailing Address:  
City State Zip:

**REVIEW**

Geo ID:  
DBA:  
Situs:

**FILING DEADLINE  
APRIL 15, 2026**

**GENERAL INFORMATION:** This form is to render 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 (Tax Code Section 22.01). A person who elects not to render property for taxation must file a rendition statement or property report that includes a certification that the person reasonably believes that the value of the property is not more than \$125,000. 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:** This document and all supporting documentation must be filed 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. The address is listed above.

<b>SECTION 1: Business and Situs Information</b> (If above information is not correct, please make necessary changes)	
Business Owner:	Business Name:
Present Mailing Address:	Phone:
Business Location:	
Email:	Ownership Type (Optional) <input type="checkbox"/> Individual <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Other:

<b>SECTION 2: Representation</b>	
Please indicate if you are filling out this form as: <input type="checkbox"/> Owner, employee, or employee of an affiliated entity of the owner <input type="checkbox"/> Authorized Agent <input type="checkbox"/> Fiduciary <input type="checkbox"/> Secured Party	
Name of Owner, Authorized Agent, Fiduciary or Secured Party:	
Mailing Address, City, State, Zip Code:	Phone (area code & number):
Is this a related business entity? ..... <input type="checkbox"/> Yes <input type="checkbox"/> No	
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 and required by Tax Code Section 22.01(c-1) and (c-2)? ..... <input type="checkbox"/> Yes <input type="checkbox"/> 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.	

<b>SECTION 3: Affirmation of Prior year Rendition</b> (Check only if applicable and your assets were exactly the same as last year's rendition form.)	
<input type="checkbox"/> By checking this box, I affirm that the information contained in the most recent rendition statement filed for the prior tax year (the _____ tax year) continues to be complete and accurate for the current tax year.	

<b>SECTION 4: Business Information (Optional)</b>		
Business Type: <input type="checkbox"/> Manufacturing <input type="checkbox"/> Wholesale <input type="checkbox"/> Retail <input type="checkbox"/> Service <input type="checkbox"/> New Business		
Business Description:	Square Feet Occupied:	
Business Start Date at Location:	Sales Tax Permit Number:	
Did assets remain in place as of Jan. 1? ..... <input type="checkbox"/> Yes <input type="checkbox"/> No		
<b>Please provide this information about the closure, sale, or new location of the business below (optional)</b>		
Business Sold Date:	Business Closed Date:	Business Moved Date:
New Owner:	New Location:	

# Related Business Entity

What is a 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.

Under Texas law, the related business entities are required to combine their property values and will receive the \$125,000 exemption for that specific location within a taxing jurisdiction.

Three decorative white lines of varying lengths and slopes are positioned in the bottom right corner of the slide, extending from the right edge towards the center.



## Section 5

- Select total market value of your property. If under 20,000, complete Schedule A. If over 20,000, complete B through D.
- Select your property's total market value.  
\$125,000 or Less OR More than \$125,000.

## Section 6

Sign & date. If you are an authorized agent and the good faith estimate of market value is more than \$150,000, the rendition must be returned notarized.

## Schedule A

List assets by type/category (furniture & fixtures, office equipment, machinery). Give either good faith estimate or cost when new and year acquired, if known.

## Section 5

## Section 6

Notary Public, State of Texas

**PERSONAL PROPERTY VALUED LESS THAN \$20,000**[illegible]

# Steps to complete continued

## Schedule B

Report all inventory and supplies that were on site as of January 1. Report either cost or good faith estimate.

## Schedule C

Report all assets new or used that you owned as of January 1<sup>st</sup>. Only depreciate values if cost is provided. Good faith estimates will not be depreciated.

### PERSONAL PROPERTY VALUED AT \$20,000 OR MORE

#### SCHEDULE B: INVENTORY & SUPPLIES

List all taxable personal property by type/category of property. If you manage or control property as a fiduciary on Jan. 1, list the names and addresses of each property owner.

Property description by Type/category	Property Address or Physical Location	Estimate of Quantity of Each Type	Good Faith Estimate of Market Value*	OR Historical Cost When New* AND	Year Acquired*
Inventory					
Fuel Inventory					
Consigned Goods (Owned by you)	Schedule B				
Supplies					
Other					
Property Owner's Name/Address if you manage or control property as a fiduciary _____					

#### SCHEDULE C: FURNITURE, FIXTURES, MACHINERY, EQUIPMENT, & COMPUTERS

Total (by year acquired) all furniture, fixtures, machinery, equipment, and computers new or used still in possession on Jan. 1. Items received as gifts are to be listed in the same manner. If needed, attach additional sheets or a computer-generated listing of the information below.

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

\*\*If you provide an amount in "historical cost when new" and "year acquired," below are the most common percent good factors used to determine the replacement cost new less depreciation (RCNLD) to assist in determining an opinion of value. Historical cost multiplied by the % good equals RCNLD (Depreciated Value). (optional)

## Schedule C

Furniture & Fixtures: Office furniture, small tools, restaurant, bar and retail fixtures					Machinery & Equipment: Light shop & contractors' equipment, small tools, fuel dispensing equipment				
Year Acquired	Good Faith Estimate of Market Value*	Historical Cost When new*	% Good** (Optional)	Depreciated Value (Optional)	Year Acquired	Good Faith Estimate of Market Value*	Historical Cost When new*	% Good** (Optional)	Depreciated Value (Optional)
2025			X .90 =		2025			X .91 =	
2024			X .80 =		2024			X .82 =	
2023			X .70 =		2023			X .73 =	
2022			X .60 =		2022			X .64 =	
2021			X .50 =		2021			X .55 =	
2020			X .40 =		2020			X .46 =	
2019			X .30 =		2019			X .37 =	
2018			X .20 =		2018			X .28 =	
2017 & Prior			X .10 =		2017			X .19 =	
Total					2016 & Prior			X .10 =	
					Total				

# Steps to complete continued

## Schedule C continued

Match asset cost with year acquired. Multiply by % good to calculate the depreciated value.

Machinery & Equipment			
Year Aquired	Historical Cost When New	% Good	Depreciated Value
2025	13,595	x .90 =	\$12,236

## Vehicles

Report vehicles used for business and/or vehicles registered in business name. VIN is helpful in determining accurate values.

Machinery & Equipment Heavy/Manufacturing: Manufacturing, processing, production, trailers, & large/high-capacity forklifts				
Year Acquired	Good Faith Estimate of Market Value*	Historical Cost When new*	% Good** (Optional)	Depreciated Value (Optional)
2025			X .90 =	
2024			X .84 =	
2023			X .78 =	
2022			X .71 =	
2021			X .65 =	
2020			X .58 =	
2019			X .51 =	
2018			X .44 =	
2017			X .37 =	
2016			X .30 =	
2015			X .23 =	
2014			X .16 =	
2013 & Prior			X .10 =	
Total				

Other: Any other items not listed in other schedules				
Year Acquired	Description	Historical Cost When new*	OR	Depreciated Value (Optional)
2025				
2024				
2023				
2022				
2021				
2020				
2019				
2018				
2017				
2016 & Prior				
Total				

## Schedule C

Electronics & Data Processing: Telephone systems, fax machines, copy machines, point of sale equipment, and alarm systems				
Year Acquired	Good Faith Estimate of Market Value*	Historical Cost When new*	% Good** (Optional)	Depreciated Value (Optional)
2025			X .78 =	
2024			X .63 =	
2023			X .50 =	
2022			X .39 =	
2021			X .25 =	
2020 & Prior			X .10 =	
Total				

Computers: Personal and mainframe computers / servers				
Year Acquired	Good Faith Estimate of Market Value*	Historical Cost When new*	% Good** (Optional)	Depreciated Value (Optional)
2025			X .68 =	
2024			X .44 =	
2023			X .28 =	
2022			X .10 =	
2021			X .03 =	
2020 & Prior			X .02 =	
Total				

Vehicles: List all owned vehicles used in the business. Leased vehicles should be reported in Schedule D.						
Year	Make	Model (Optional)	VIN Number (Optional)	Good Faith Estimate of Market Value*	OR Historical Cost When New* AND	Year Acquired

## Vehicles



# Steps to complete continued

## Schedule D

List the name and address of each owner of assets that is in your possession on January 1 by bailment, lease, consignment, or any other arrangement.

### SCHEDULE D: Property Under Bailment, Lease, Consignment or Other Arrangement

List the name and address of each owner of taxable property that is in your possession or under your management on Jan. 1 by bailment, lease, consignment or other arrangement. If needed, attach additional sheets OR a computer-generated copy listing the information below.

Property Owner's Name	Property Owner's Address	General Property Description

## Schedule D

### IMPORTANT INFORMATION

**DEADLINES:** Rendition statements and property report deadlines depend on property type or location. The statements and reports must be delivered to the chief appraiser after Jan. 1 and no later than the deadline indicated below. 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.

Rendition Statements and Reports	Deadlines	Allowed Extension(s)
Property Generally*	April 15 <sup>a</sup>	<ul style="list-style-type: none"><li>May 15 upon written request</li><li>Additional 15 days for good cause shown</li></ul>
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 <sup>a</sup>	<ul style="list-style-type: none"><li>May 15 upon written request</li><li>Additional 15 days for good cause shown</li></ul>

\*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 a 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 exemption from taxation by a taxing unit of the tangible personal property held or used for income production of the appraised values of \$125,000. (Tax Code Section 11.145). 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 22.02).

**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, investigation, determination, or other proceeding before the appraisal district.

### DEFINITIONS

**Address Where Taxable:** In some instances, personal property that is only temporarily at its current address may be taxable at another location (taxable situs). If you know that this is the case, please list the address where taxable.

**Consigned Goods:** Personal Property owned by another person that you are selling by arrangement with that person. If you have consigned goods, report the name and address of the owner in the appropriate blank space.

**Estimate of Quantity:** For each type or category, list the number of items or other relevant measure of quantity (e.g., gallons, bushels, tons, pounds, board feet).

**Fiduciary:** A person or institution who manages property for another and who must exercise a standard of care in such management activity imposed by law or contract.

**Good Faith Estimate of Market Value:** Your best estimate of what the property would have sold for in U.S. dollars on Jan 1 of the current tax year if it had been on the market for a reasonable length of time and neither you nor the purchaser was forced to buy or sell. For inventory, it is the price for which the property would have sold as a unit to a purchaser who would continue the business.

**Historical Cost When New:** What you paid for the property when it was new, or if you bought the property used, what the original buyer paid when it was new. If you bought the property used and do not know what the original buyer paid, state what you paid with a note that you purchased it used.

**Inventory:** Personal property that is held for sale in the ordinary course of a trade or business.

**Personal Property:** Every kind of property that is not real property; generally, property that is movable without damage to itself or the associated real property.

**Property Address:** The physical address of the personal property on Jan. 1 of the current tax year. Normally, the property is taxable by the taxing unit where the property is located.

**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.

**Secured Party:** A person in whose favor a security interest is created or provided for under a security agreement; see Business and Commerce Code Section 9.102 for further details.

**Security Interest:** An interest in personal property or fixtures which secured payment or performance of an obligation (see Business Commerce Code Section 1.201 for further details).

**Type / Category:** Functional similar personal property groups. Examples: furniture, fixtures, machinery, equipment, vehicles and supplies. Narrower groupings such as personal computers, mailing equipment, freezer cases and forklifts should be used, if possible. A person is not required to render for taxation personal property appraised under Tax Code Section 23.24.

**Year Acquired:** The year that you purchased the property or otherwise acquired.

# ANY QUESTIONS?

Questions may be directed to the Business Personal Property  
Department:

By Email: [bpp@guadalupead.org](mailto:bpp@guadalupead.org)

or

By Phone: (830) 303-3313

**Renditions may be mailed, faxed to 830-372-2874, or emailed to  
[bpp@guadalupead.org](mailto:bpp@guadalupead.org)**