



**WEBB COUNTY APPRAISAL DISTRICT**  
3302 Clark Boulevard \* Laredo, Texas 78043-3346  
(956) 718-4091 \* Fax (956) 718-4052

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Re: Year 2007 Business Personal Property Rendition

Dear Business Owner:

Attached is your Year 2007 Business Personal Property Rendition Form.

Under Texas Law, Section 22.01 Texas Property Tax Code, states that a business owner shall render for taxation all business personal property used for the production of income that a person owns manages or controls as a fiduciary on January 1.

The completed Business Personal Property Rendition Form must be on file with the Appraisal District no later than April 15, 2007.

Please note that the Business Owner must complete and submit an "Appointment of Agent" form when a person other than him/herself files the Rendition Form.

Pursuant to Section 22.28, Texas Property Tax Code, if a person fails to timely file a Rendition and/or property report, the Chief Appraiser shall certify to the Tax Assessor/Collector for each taxing unit that imposes taxes on the business and/or property **a penalty in an amount equal to 10 percent of the total amount of taxes.**

Pursuant to Section 22.29, Texas Property Tax Code, **the chief appraiser shall also impose a 50 percent penalty if a person files a false statement or report with the intent to commit fraud or to evade a tax.** Enforcement of this section shall be by a proceeding initiated by the District or County Attorney on behalf of the Appraisal District.

The property owner may provide a "good faith estimate of market value" or the "original cost" and "year of acquisition" of the property on the rendition form. **The Chief Appraiser may request, either in writing or by electronic means, that the property owner provide a statement containing supporting information indicating how the value rendered was determined.** The property owner shall deliver the statement to the chief appraiser no later than the 21<sup>st</sup> day after the date the Chief Appraiser's request is received. **Failure to comply in a timely manner is consider failure to timely render under Section 22.01 and penalties described in Section 22.28 and 22.29 will be impose.**

A rendition or property report submitted in diskette or via email ([bpp@webbcad.org](mailto:bpp@webbcad.org)) must be in Microsoft Excel format

If you would like to file an extension, please contact our office for an "Extension Request" form. **The extension request must be filed no later than April 15.**

If you have any questions, or would like additional information, please feel free to contact the Business Personal Property Department. Thank you for your time.