

**WALKER CAD
1060 HWY 190 EAST
HUNTSVILLE, TX 77340
936-295-0402**

January 2026

ATTENTION: NEW BUSINESS PERSONAL PROPERTY RENDITION PER HOUSE BILL 9

The 89th Texas Legislature enacted House Bill 9, amending Sections 11.145, 22.01, and 22.24 of the Texas Property Tax Code and adding a new exemption for certain Business Personal Property accounts.

In compliance with the Texas Property Tax Code, all businesses operating in Texas must render tangible business personal property (i.e.: inventory, supplies, furniture, fixtures, machinery, equipment, signage, vehicles, trailers, etc.) used in income producing businesses.

The preprinted rendition form enclosed reflects the business name, address, and location, as it was listed on the Walker CAD roll in 2025 or based on new information that has been discovered for 2026. Please confirm the information is correct or make corrections /changes to ensure the account information is accurate for the current (2026) year.

General Information:

1. You **MUST** render all tangible personal property used in your income producing business on the enclosed rendition form.
2. You **MUST** file a rendition statement or property report that includes a certification that you reasonably believe that the value of the property is not more than \$125,000. You may use Section 5 of the enclosed rendition to make this certification.
 - a. If you make this election, you will not be required to file a rendition in subsequent tax years unless the value of your personal property is over \$125,000 ***OR***
 - b. The Chief Appraiser requires that you file a rendition for a specific account.
3. Beginning January 1, 2026, a person is entitled to an exemption of \$125,000 of the appraised value of the tangible personal property the person owns that is held or used for the production of income.
4. If the value of your property is over \$125,000, the exemption will apply to the first \$125,000 and the remaining value will be taxed at market value.
5. If you do not file the enclosed rendition form, you are NOT eligible for the \$125,000 exemption and a penalty of 10 percent of the total amount of taxes due will be imposed.
6. If your business has closed, you must notify the Appraisal District in writing, you may write across the front of the enclosed rendition "Business Closed" and the date you closed your business.
7. If you have sold your business, you must notify the Appraisal District in writing. You may write across the front of the enclosed rendition the date it was sold, the name of the new owner and their address (if known). Please sign and date the rendition form and return it to this office.

RENDERING PROPERTY IS MANDATORY. If you fail to render your business personal property, you will be liable for a penalty equal to 10 percent of the amount of property taxes imposed on the property. The penalty also applies if your rendition is filed late.

You must file this rendition with the Appraisal District after January 1, 2026, and not later than April 15, 2026. If you need more time, you have the right to file a written request for an extension before April 15, 2026

**CONFIDENTIAL BUSINESS PERSONAL PROPERTY RENDITION OF TAXABLE PROPERTY
FOR JANUARY 1,**

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 Jan. 1 of this year (Tax Code Section 22.01).

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.**

STEP 1: Business and Situs Information (Required)

Business Owner Name & Address Business Name: Property Location Address, City, State, ZIP Code: Ownership Type (Optional): <input type="checkbox"/> Individual <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Other _____	Property ID: Geo ID (Optional): Phone (area code and number): Email Address: Legal Description (Optional):
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STEP 2: Representation

Please indicate if you are filling out the 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	
Present Mailing Address, City, State, ZIP Code	Phone (area code and number)
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)? <input type="checkbox"/> Yes <input type="checkbox"/> No <small>If you checked "Yes" to this question, you must attach a document signed by the property owner indicating consent for you to file the rendition. Without the authorization, the rendition is not valid and cannot be processed.</small>	

STEP 3: Affirmation of Prior Year Rendition (Check only if applicable and your assets were exactly the same as last year's rendition form.)

By checking this box, I affirm that the information contained in the most recent rendition statement filed for a prior tax year (the _____ tax year) continues to be complete and accurate for the current tax year.

STEP 4: Business Information (Optional)

Please address all that apply.

Business type: Manufacturing Wholesale Retail Service New Business

Business Description	Square Feet Occupied
Business Sold Date	Business Start Date at Location
New Owner	Sales Tax Permit Number
New Location	Business Moved Date
City, State, ZIP Code	Business Closed Date
Did assets remain in place as of Jan. 1? <input type="checkbox"/> Yes <input type="checkbox"/> No	

STEP 5: Market Value

Check the total market value of your property Under \$20,000 \$20,000 or more
If you checked "Under \$20,000," please complete only Schedule A and if applicable, Schedule F. Otherwise, complete Schedule(s) B, C, D, E and/or F, whichever are applicable.

STEP 6: 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, _____, _____
Printed Name of Authorized Individual

_____ , swear or affirm that the information provided in this report is true and accurate to the best of my knowledge and belief; and that I am authorized as required by law to file and sign this report.

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 _____

Property ID _____
 Geo ID _____
 (optional) _____

Did you timely apply for a Sept. 1 inventory date? (<i>Optional</i>)	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Does your inventory involve interstate/foreign commerce issues? (<i>Optional</i>)	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Does your inventory involve freeport goods? (<i>Optional</i>)	<input type="checkbox"/> Yes	<input type="checkbox"/> No

SCHEDULE A: PERSONAL PROPERTY VALUED LESS THAN \$20,000

List all taxable personal property by type/category of property (See Definitions and Important Information). If needed, you may attach additional sheets OR a computer-generated copy listing the information below. If you manage or control property as a fiduciary on Jan. 1, also list the names and addresses of each property owner. "Good faith estimate of market value" or "historical cost when new" is optional for Schedule A only.

General Property Description by Type/Category	Estimate of Quantity of Each Type	Good Faith Estimate of Market Value*	OR	Historical Cost When New*	AND	Year Acquired*	Property Owner Name/Address <i>(if you manage or control property as a fiduciary)</i>

PERSONAL PROPERTY VALUED AT \$20,000 OR MORE

SCHEDULE B: INVENTORY, RAW MATERIALS AND WORK IN PROGRESS

List all taxable inventories by type of property. If needed, attach additional sheets OR a computer-generated copy listing the information below. If you manage or control property as a fiduciary on Jan. 1, also list the names and addresses of each property owner.

Property Description by Type/Category	Property Address or Address Where Taxable	Estimate of Quantity of Each Type	Good Faith Estimate of Market Value*	OR	Historical Cost When New*	AND	Year Acquired*	Property Owner Name/Address <i>(if you manage or control property as a fiduciary)</i>

SCHEDULE C: SUPPLIES

List all supplies by type of property. If needed attach additional sheets OR a computer-generated copy listing the information below. If you manage or control property as a fiduciary on Jan. 1, also list the names and addresses of each property owner.

Property Description by Type/Category	Property Address or Address Where Taxable	Estimate of Quantity of Each Type	Good Faith Estimate of Market Value*	OR	Historical Cost When New*	AND	Year Acquired*	Property Owner Name/Address <i>(if you manage or control property as a fiduciary)</i>

SCHEDULE D: VEHICLES AND TRAILERS AND SPECIAL EQUIPMENT

List only vehicles that are licensed in the name of the business as shown on Page 1. Vehicles disposed of after Jan. 1 are taxable for the year and must be listed below. If needed, attach additional sheets OR a computer-generated listing of the information below. Report leased vehicles under Schedule F. Leased vehicles must be reported showing the name and address of the owner.

Year (Optional)	Make (optional)	Model (optional)	Vehicle Identification Number (VIN) (optional)	Good Faith Estimate of Market Value*	OR	Historical Cost When New*	AND	Year Acquired*

* 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 INSTRUCTIONS: This form is for use in rendering, pursuant to Tax Code Section 22.01, tangible personal property used for the production of income that you own or manage and control as a fiduciary on Jan. 1 of this year. 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.** Contact information for appraisal district offices may be found on the Comptroller's website.

DEADLINES: Rendition statements and property report deadlines depend on property type. 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	<ul style="list-style-type: none"> • 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	<ul style="list-style-type: none"> • May 15 upon written request • Additional 15 days for good cause shown

EXEMPTION: A person is entitled to an exemption from taxation of the tangible personal property that is held or used for the production of income if it has less than \$2,500 of taxable value (Tax Code Section 11.145).

If an exemption is denied or terminated on a property, the owner must render it for taxation within 30 days from the denial or termination. (Tax Code sections 21.01(a) and 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, 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.

DEFINITIONS AND RELEVANT TAX CODE SECTIONS

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.
Estimate of Quantity:	For each type or category listed, 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.
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 and Commerce Code Section 1.201 for further details.
Type/Category:	Functionally similar personal property groups. Examples are: furniture, fixtures, machinery, equipment, vehicles, and supplies. Narrower groupings such as personal computers, milling equipment, freezer cases, and forklifts should be used, if possible. A person is not required to render for taxation personal property appraised under Section 23.24, Tax Code.
Year Acquired:	The year that you purchased the property, or otherwise acquired.