

Liberty County Appraisal District reminds businesses of April 15 deadline for filing property tax renditions

Chief Appraiser Alan Conner reminds businesses to render their property with the Liberty County Appraisal District by April 15. To render is to list the taxable inventory, furniture and fixtures, machinery and equipment and other property a business owned or managed as of Jan. 1. The appraisal district may use the information to set property values.

“Rendition helps the appraisal district appraise property fairly and accurately,” Conner said. “If some businesses are not paying their fair share of property tax, it places a greater tax burden on the other business owners and homeowners.”

Rendering allows property owners to record their opinion of their property’s value and ensures that the appraisal district sends them a notice before changing a value on their property. Owners do not have to render exempt property, such as church property or a farmer’s equipment used for farming.

The chief appraiser will impose a penalty of 10 percent of the total amount of the taxes on a person who fails to timely file a rendition statement.

If more than one appraisal district appraises a property, the property owner should render in each appraisal district office.

Property owners who need more time to file their renditions may file a written request with the chief appraiser on or before April 15 to receive an automatic extension to May 15 or the next business day if a weekend. The chief appraiser may also grant an additional 15 days after the May 15 deadline if necessary.

Alan Conner also reminded owners whose property was damaged by a storm, flood or fire last year that they may file a special decreased value report that could lower their final tax bills. Property owners have until April 15 to file the decreased value report, which indicated their property’s condition on Jan. 1, 2010.

Rendition forms and decreased value report forms are available from Liberty County Appraisal District or the Texas Comptroller’s office. The rendition forms ask for the property owner’s name and address, general description of the property by type of category and the property’s location. For property with an aggregate total of more than \$20,000, the property owner also must provide a general estimate of the quantity of inventory and the owner’s good faith estimate of the property’s market value. The owner may provide the historical cost when new and the year the property was acquired rather than the good faith estimate.

For more information about rendering property, deadline extensions, penalties and rendition forms, taxpayers may contact the Liberty County Appraisal District at 936-336-5722. More information is also available from the Comptroller’s Property Tax

Assistance Division at 800-252-9121, ext 1, or by visiting the Comptroller's Web site at www.window.state.tx.us/taxinfo/proptax/.