



**WEBB COUNTY APPRAISAL DISTRICT**  
3302 Clark Boulevard \* Laredo, Texas 78043-3346  
(956) 718-4091 \* Fax (956) 718-3663

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Re: Year 2018 Business Personal Property Rendition

Attention: Business Property Owner / Tax Agent

Enclosed is your 2018 Business Personal Property Rendition Form.

Pursuant to Section 22.01, Texas Property Tax Code, “a person shall render for taxation all tangible personal property used for the production of income that a person owns or that the person manages and controls as a fiduciary on January 1”.

The Business Personal Property Rendition Form should be completed and submitted to the Appraisal District no later than April 2, 2018. Please note that the business owner must complete and submit an “Appointment of Agent” form when a person other than themselves files the rendition form.

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 timely render or failure to comply with Chief Appraiser’s request for additional data will be subject to penalties as described in Section 22.28.**

Section 22.28 of the Texas Property Tax Code (TPTC) indicates that if a person fails to timely file a rendition 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.**

Section 22.30, (a-1), TPTC, states that “the property owner may protest the imposition of the penalty before the Appraisal Review Board”. To do so, the property owner must file the protest in writing with the Appraisal Review Board before June 1<sup>st</sup> or no later than the 30<sup>th</sup> day after the date the property owner receives the notification of penalty, whichever is later.

A rendition or property report submitted in electronic (excel) format may be emailed to [bpp@webbcad.org](mailto:bpp@webbcad.org).

*If you would like to file a rendition deadline extension, please contact our office for an “Extension Request” form. The extension request must be filed no later than April 2, 2018.*

If you have any questions or require additional information, please feel free to contact the Business Personal Property Department of the Webb County Appraisal District at 956-718-4091 ext. 3763.