



## **Businesses Must Render Their Taxable Personal Property by April 1**

If you own tangible personal property that is used to produce income, then a rendition must be filed with the Jefferson Central Appraisal District by April 1st. A rendition is a report that lists all the taxable property you owned or controlled on Jan. 1 of this year. Property includes inventory and equipment used by a business. Owners do not have to render exempt property, such as church property or an agriculture producer's equipment used for farming.

The District may use the information submitted in the rendition to set property values. If more than one Appraisal District appraises a property, the property owner should render in each appraisal district office. You can also file a report of decreased value to notify the district of significant depreciation of your property. For example, if your property was damaged by a storm, flood or fire last year, you should file a report of decreased value. The District will look at your property before assigning a value.

The last day to file a rendition or report of decreased value is April 1st. If a rendition is filed late, incomplete, or not at all, a 10 to 50 percent penalty may be imposed. Property owners who need more time to file their renditions may file a written request with the District on or before April 1 to receive an automatic extension to May 1. For good cause, a property owner may then file, no later than May 1, another written request for an additional 15 day extension to May 15.

For more information about rendering property, deadline extensions, penalties and rendition forms, you may contact the Jefferson Central Appraisal District at 409-840-9944 or 727-4611, or information is available on the District's website: [www.jcad.org](http://www.jcad.org)

More information is also available from the Comptroller's Property Tax Assistance Division at 1-800-252-9121 and press "2" to access the menu and then press "1" to contact the Information Services Team or visit the Comptroller's website at: <https://www.comptroller.texas.gov/taxes/property-tax>