#### Form 50-288

# Lessor's Rendition or Property Report

### Leased Automobiles

### CONFIDENTIAL

	Tax Year						
Appraisal District's Name	Appraisal District Account Number (if known)						
<b>GENERAL INFORMATION:</b> This form is used to render motor vehicles leased for use other than income produ Jan. 1 of this year (Tax Code Sections 11.252 and 22.01).	ucing that were owned or managed and controlled as a fiduciary on						
FILING: This document and all supporting documentation must be filed with the appraisal district office in the with the Texas Comptroller of Public Accounts.	ne county in which the property is taxable. <b>Do not file this document</b>						
SECTION 1: Property Owner/Lessor Information							
Property Owner Name							
Mailing Address, City, State, ZIP Code							
Primary Phone Number (area code and number)  Email Address							
Property Owner is (check one):							
Individual Corporation Partnership Trust Association	Nonprofit Corporation Other:						
SECTION 2: Party Filing Report							
Property Owner Secured Party							
Employee of Property Owner Fiduciary							
Authorized Agent Other							
Employee of Property Owner on Behalf of Affiliated Entity of the Property Owner							
<b>NOTE:</b> When a corporation is required to file this report, an officer of the corporation or an employee or agen an authorized officer to sign on behalf of the corporation must sign the report (Tax Code Section 22.26(b)).	nt who has been designated in writing by the board of directors or by						
Name of individual authorized to sign this report  Title or	Position						
Mailing Address, City, State, ZIP Code							
Phone Number (area code and number)  Email A	Address						
Complete if applicable.							
By checking this box, I affirm that the information contained in the most recent rendition statement fi current tax year.	iled in continues to be complete and accurate for the						
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)?	Yes No						
If yes, attach a document signed by the property owner indicating consent to file the rendition. Without the a	authorization, the rendition is not valid and cannot be processed.						
SECTION 3: Leased Motor Vehicle Information							
Complete Schedule 1: Leased Motor Vehicle Information for each leased motor vehicle being rendered.  Complete the table (attach additional sheets as necessary) or a spreadsheet setting forth the required inform	ation. All information must be consisted identified in a manuscript.						

conforms to the column headers used in the table or that is acceptable to the property owner and appraisal district.

#### **SECTION 4: Affirmation and Signature**

	Printed Name of Authorized Individual									
wear or affi	rm that the information provided in this repo	ort is true and accurate to the best of my knowledge and	belief.							
mployee o	the property owner, an employee of the pro	<b>nless</b> the person filing the report is a secured party as deperty owner on behalf of an affiliated entity of the propont more than \$150,000 in total market value.	•							
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sign nere	Signature of Authorized Individual		Date							

## **Important Information**

#### **GENERAL INFORMATION**

This form is used to render motor vehicles leased for use other than income producing that were owned or managed and controlled as a fiduciary on Jan. 1 of this year (Tax Code Sections 11.252 and 22.01). 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.

Rendition Statements and Reports	Deadlines	Allowed Extensions
Property generally	April 15	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	May 15 upon written request     Additional 15 days for good cause shown

#### **PENALTIES**

Failure to timely file a required rendition statement or property report will incur a penalty of 10 percent of the total amount of taxes imposed on the property for that year. An additional penalty will be incurred of 50 percent of the total amount of taxes imposed on the property for the tax year of the statement or report, if a court determines that:

- 1. a person filed a false statement or report with the intent to commit fraud or to evade the tax; or
- for the purpose of affecting the course or outcome of an inspection, investigation, determination, or other proceeding before the appraisal district, a person:
  - · altered, destroyed or concealed any record, document or thing;
  - presented to the chief appraiser any altered or fraudulent record, document or thing; or
  - otherwise engages in fraudulent conduct.

### Schedule 1: Leased Motor Vehicle Information

Complete this schedule for each leased motor vehicle being rendered. If multiple motor vehicles are being rendered, duplicate this page and provide the same information requested for each vehicle rendered. In lieu of filling out the schedule in this form, a spreadsheet setting forth the required information may be submitted. All such information must be separately identified in a manner that conforms to the column headers used in this schedule's table.

Lessee Name	Physical Address Vehicle is Kept (Address, City, State, ZIP Code)	County Vehicle is Kept	Lessee Phone (area code and number)	Lease Date	Vehicle Identification Number	Vehicle Model Year	Vehicle Make	Vehicle Body Style/Type	Vehicle Model	Vehicle Weight	Vehicle Purchase Date	Basis of Owner's Value Good Faith Estimate of Market Value (GF) or Historical Cost When New (HC)	Lessee Signed Affidavit on File (Y or N)