

Calhoun County Appraisal District Reminds Businesses to Render their Taxable Property by April 2

If you own tangible personal property that is used to produce income, such as boats, vehicles, furniture, fixtures, machinery, equipment inventory etc., you are legally required to file a rendition with the Calhoun County Appraisal District each year.

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 or ranching. This information is confidential, but the appraisal district may use the information submitted in the rendition to set property values.

You can also file a report of decreased value to notify the appraisal 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 appraisal district will look at your property before assigning a value.

Rendition statements and property reports for property located in the Calhoun County Appraisal District must be delivered no later than April 2, because one or more taxing units exempt "freeport" property under Tax Code Section 11.251. A property owner may apply, in writing, for a mandatory extension to May 1.

Different deadlines apply for regulated properties, such as utilities. For these property types, renditions must be filed after Jan. 1 and no later than April 15. Different deadlines apply in certain appraisal districts. A property owner may apply, in writing, for a mandatory extension to May 15.

A 10 percent to 50 percent penalty may be imposed if a rendition is filed late, incomplete or not at all. Property owners who need more time to file their renditions may file a written request with the chief appraiser on or before the rendition deadline to receive an automatic extension, if allowed. The chief appraiser may extend the deadline another 15 days for good cause shown in writing by the property owner for each type of property.

Forms are available on our website: www.calhouncad.org or at our office located at 426 W Main in Port Lavaca, TX.

For more information about rendering property, deadline extensions, penalties and rendition forms, taxpayers may contact the Calhoun County Appraisal District at 361-552-8808. Information is also available from the Comptroller's Property Tax Assistance Division's website at comptroller.texas.gov/taxes/property-tax/.