



Real Central Appraisal District

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ATTENTION: NEW BUSINESS PERSONAL PROPERTY RENDITION PER HOUSE BILL 9

The 89th Texas Legislature enacted House Bill 9, amending Sections 11.145, 22.01, and 22.24 of the Texas Property Tax Code.

General Information:

1. You **MUST** render all tangible personal property used in your income producing business on the enclosed rendition form.
2. You **MUST** file a rendition statement or property report that includes a certification that you reasonably believe that the value of the property is not more than \$125,000. You may use Section 5 of the enclosed rendition to make this certification.
 - a. If you make this election, you **will not** be required to file a rendition in subsequent tax years unless the value of your personal property is over \$125,000 **OR** the Chief Appraiser requires that you file a rendition.
3. Beginning January 1, 2026, a person is entitled to an exemption of \$125,000 of the appraised value of the tangible personal property the person owns that is held or used for the production of income.
4. If the value of your property is over \$125,000, the exemption will apply to the first \$125,000 and the remaining value will be taxed at market value.
5. **If you do not file the enclosed rendition form, you are NOT eligible for the \$125,000 exemption and a penalty of 10 percent of the total amount of taxes due will be imposed.**

RENDERING PROPERTY IS MANDATORY. If you fail to render your business personal property, you will be liable for a penalty equal to 10 percent of the amount of property taxes ultimately imposed on the property. The penalty also applies if your rendition is filed late.

You must file this rendition with the Appraisal District after January 1, 2026, and not later than April 15, 2026. If you need more time, you have the right to file a written request for an extension before **April 15, 2026.**

The information you provide in your rendition is confidential by law. The rendition must list the business personal property that you own(ed) on January 1, 2026. It must provide the property owner's name, address and phone number and if applicable the name, address and phone number of the agent. The pre-printed label reflects information from the appraisal district's data; correct any information that is incorrect.

Business personal property includes items such as office furniture, fixtures and equipment, business vehicles and trailers, machinery and other types of equipment, inventory, supplies, work in progress, raw materials held for business purposes, special equipment and any other personal property that was owned by your business, leased, rented, consigned or loaned to you on January 1, 2026. **If you use your business vehicle for both business and personal use, it may be exempt from taxation. Please contact this office for additional information.**

If your business has closed, you must notify the Appraisal District in writing, you may write across the front of the enclosed rendition "Business Closed" and the date you closed your business. If you have sold your business, you must notify the Appraisal District in writing you may write across the front of the enclosed rendition the date it was sold and the name of the new owner. Please sign and date the rendition form and return to this office.

If you have questions about business personal property taxation or about how to complete the forms, please call 830-232-6248 or visit our office at 763 US Hwy 83, Leakey, Texas.

Sincerely,
Real Central Appraisal District