

FORT BEND CENTRAL APPRAISAL DISTRICT



Business Personal Property Manual

Business Personal Property Overview

The Fort Bend Central Appraisal District Personal Property Department is responsible for the discovery and appraisal of all personal property within the jurisdiction boundaries of Fort Bend CAD. The department completes the appraisal process annually.

Business personal property annual appraisal utilizes various discovery methods including the use of: building permits, newspaper articles and advertisements, internet searches, telephone listings, county DBA records, federal income tax returns, and inspections of new buildings. FBCAD uses business personal property renditions, price guides, industry catalogs, industry websites and surveys available to the district to estimate asset flat rate values. All businesses are classed according to the six-digit NAICS codes North American Industry Classification System

Items not permanently affixed to or parts of real estate are generally considered to be personal property. Tangible personal property used for the production of income is taxable. Renditions are typically mailed to personal property owners in early January. Property must be rendered by the owner or fiduciary each year between January 1 and April 15th to avoid penalty. Applications for September 1 inventory must be received by July 31 of the previous year. Applications for exemption must be received before May 1; see Chapter 4 for guidelines on exempt property types.

The renditions received are reviewed by appraisers and the current year value estimates effective January 1 are set for each active account (see Chapter 3). The current year age life guide and depreciation tables (see Appendix A) are utilized to estimate values when original cost and year of acquisition is provided in the rendition. Current year value is reported to the property owners (or their agent) on the "Notice of Appraised Value" typically on or soon after April 15 followed by a thirty day protest period. Next, unresolved value and exemption issues are heard by the Appraisal Review Board, when appropriate.

Returned mail is researched and frequently a field inspection is warranted to determine the cause for the returned mail. Example causes are the business moved or the mailing address is incorrect.

Typically, between October and January of each year, field appraisers verify all active businesses within the district using account lists organized by property codes.

Field inspections are performed by appraisers for the purpose of:

1. Gathering pertinent data on new businesses.
2. Updating asset value estimates on existing businesses.
3. Verifying and deleting terminated business accounts.

Business and Commercial aircraft owner lists are typically provided by airport management staff within the district. Aircraft having flight logs that reveal out of state landings may allocate taxable value with

the use of the proper application of Property Tax Code 21.05 or 21.055. The *Aircraft Bluebook* is used as the primary valuation resource.

Special inventory accounts for dealers holding a General Distinguishing Number (GDN) issued by the Texas Department of Transportation must comply with Tax Code 23.121 (see Section 2.6). A Dealers Motor Vehicle Inventory Tax Statement (form 50-246) must be reviewed monthly (by the 10th of the following month) for each actual dealer. Notification of non-compliance should be sent monthly to applicable dealers as needed. A Dealers Motor Vehicle Inventory Statement (form 50-244) should be received annually (by February 1st of the following year) for each active dealer. Notification of non-compliance should be sent to applicable dealers as needed each month.

The business personal property forms, guidelines and instructions are an integral portion of the departmental procedures and are included as a part of this document.

Section 1.1 Discovery of Business Personal Property Guidelines

Several methods are used for the discovery of various types of business personal property by the FBCAD. The primary method of discovery for each property type is as follows.

Section 1.1.1 General Business Personal Property

Geographic Situs Drive and Annual Property Inspection

Each year about October 1st, a geographic listing by situs address and property code of personal property located in each school district is given to the appraiser(s) responsible for the area. The appraiser drives throughout the school district checking existing personal property accounts and confirms changes such as out of business, relocation, name change, etc. These changes are listed on the master drive sheet for data entry and account updating. New businesses and relocated businesses discovered are also noted on the drive sheet and a new property worksheet is completed for data entry as a new property account. Property accounts are updated by data entry and audited and corrected for errors by the appraiser.

Section 1.1.2 Commercial Vehicles

The State registration list serves to verify vehicles registered in Fort Bend County with ownership and situs location of property. The Standard Presumptive Value (SPV) is utilized as a source reference for valuation estimates with the FBCAD depreciation schedule for vehicles utilizing rendered vehicle cost and year of acquisition. Additional information used are NADA cost schedules.

Section 1.1.3 Aircraft

FBCAD receives a listing of aircraft hangered at the airfields in Fort Bend County. This listing is provided by the manager of the two airfields located in the county. FBCAD also utilizes the FAA aircraft registration to verify ownership and aircraft information. FBCAD utilizes *Aircraft Bluebook Price Digest* as a source reference for aircraft valuation.

Section 1.2 Basic Field Audit Discovery

It is the objective of the Personal Property department to visit all businesses in Fort Bend County annually.

During the field inspection period, appraisers will be concerned with:

1. Discovering and valuing newly established businesses and adding them to the appraisal roll.
2. Verifying deleted accounts and picking up new businesses that may have replaced them. Updating new location addresses if they moved.
3. Discovery of omitted properties. (Properties that are not currently on the tax roll.)
4. Reviewing historically rendered (rollover) and under-valued properties.
5. Reducing corrections by constant attempts to ensure accuracy of information and valuation techniques.

Section 1.2.1 Field Audit Policies and Procedures

Data collection is the most important aspect of personal property appraisal. Without accurate data, a proper appraisal cannot be accomplished. Account information may be obtained from many sources.

The Field Sheet is one of the most important documents utilized by the Personal Property Department. The information that field appraisers gather and the judgment exercised by them in valuing a large member of accounts using standardized appraisal techniques are important elements in performing a uniform and equal appraisal.

Public relations is a very important aspect of the Field Audit. Often the visit made by a field appraiser to a local business is the only contact that a property owner has with the appraisal district. Consequently, first impressions are very important; field appraisers should always conduct themselves in a courteous and professional manner.

Field appraisers should answer any questions that property owners may ask; however, if an answer is not known, write down the question. Inform the property owner you will research the question and call the property owner with the answer as soon as possible.

Section 1.2.2 Code of Conduct

Every employee assigned to this activity is expected to conduct themselves in a professional manner at all times. Most business owners and managers conduct business in a professional manner. It is imperative that we convey professionalism as well as knowledge about our assigned duties and the practice of appraisal activities.

Personal appearance has an important bearing in how property owners perceive individual employees as well as the entire district. Therefore, all field appraisers will dress appropriately in order to convey professionalism in appearance as well as attitude. It is mandatory that all field personnel have on their person proper identification; the Fort Bend CAD badge, along with Texas Department of Licensing identification.

When entering a business, always introduce yourself with a smile and let the owner or manager know you are from the Fort Bend CAD. State your purpose as reviewing appraisal records and that you are conducting onsite inspections of all businesses. You should ask to speak with the owner, if present, or the person in charge. Explain that the FBCAD is charged with responsibility of appraising all properties in Fort Bend County for tax purposes. Continue by stating that you would like to collect all data on business personal property at the business, which includes taking pictures of assets and inventory.

Occasionally, the field appraiser may encounter property owners who refuse to permit access to their business premises. Under no circumstances should the field appraiser become involved in an argument with the property or business owner or manager. If access is refused, leave the premises immediately and record the pertinent information from your vehicle or a place off the premises. Include on the Field Sheet form that denial of access to property occurred and any other explanation that may be necessary. On other occasions, a property owner may enlist the services of a tax agent and may ask you to contact the agent for asset information.

Each employee's manner in serving the public is very important to good public relations. Each employee should strive to do the following:

- Always be respectful, courteous, and tactful, never argumentative.
- Respect property owners with social distancing.
- Communicate with understandable language and phrases common to all, avoid excessive use of technical terms; offer explanations according to the Texas Property Tax Code.
- Be honest with people you meet.
- Be willing to correct errors to the extent allowed by law.
- Assure the property owner that his or her problem will be investigated and appropriate action will be taken to solve the particular problem at hand.
- Respect the property owner's concerns or problems.
- Provide comprehensive and accurate information.
- Treat all people in the manner you would like and expect to be treated.

Section 1.3 Personal Property Appraiser Training Procedure

Whether the person hired for a permanent position in the Fort Bend CAD Personal Property Department has an Registered Professional Appraiser (RPA) license, minimal experience in appraising personal property, or no experience at all; certain training methods are employed to assure uniformity in performing appraisal valuations.

In the initial phase of training a new, inexperienced person, the trainee is oriented to the inter-office daily routine. They are introduced to the basic elements of the department such as how our filing system is set up; the way account numbers are assigned to relevant business accounts; the coding system for all taxing entities; the Standard Industrial Classification Coding System; and provided an introduction to the usage of the automated Orion System. This person is asked to perform filing functions as well as become familiar with the forms used in the department's daily operation.

Interspersed within daily routine and utilization of forms is the initial academic phase with entails the reading and comprehension of basic appraisal principals of personal property, definitions and glossary of terms, and valuations of different categories of personal property specially referencing inventory, furniture and fixtures, and machinery and equipment. The resources used are:

- Comptroller's Office textbook and workbook on *Appraisal or Personal Property*
- International Association of Assessing Officers textbook and Course 5 on personal property assessment and valuation procedures and techniques
- Green Guide—the handbook of *New and Used Equipment Values*
- Other information available such as interdepartmental policies and procedures regarding discovery, listing, and valuation of personal property items

All of the above are monitored by the supervisor of Business Personal Property

After the trainee has a working knowledge of the above, they begin working with the department staff appraisers in a one-on-one basis. This person goes out daily with one appraiser to discover, list, and appraise businesses only in an observation and question-asking mode. The appraiser does the work and the trainee observes and asks pertinent or general questions. Each staff appraiser works approximately two weeks with the trainee.

After the observation period concludes, then the trainee is allowed to start using learned techniques and procedures to value business personal property accounts while outside the appraisal district under the supervision of the staff appraisers and/or the supervisor. All work is checked by the staff appraiser in charge and routed to the department supervisor for a second review. All work turned in is signed by the appraiser trainee.

The supervised period continues until there is a general consensus between the staff appraisers and trainee, and department supervisor that the trainer can operate without constant supervision. At this

time, relations with the public are stressed and reviewed as well as any areas which need to be highlighted to assure uniformity in appraisal techniques. For a lengthy period of time after the trainee begins working unsupervised, their work will continue to be reviewed by the department supervisor for procedural continuity and correct calculations. Many times during all phases of training, in-house procedures and policy reviews as well as reviews of academic resources occur on a continuing basis. At times short quizzes and/or short essay questions are presented to the trainee to test current knowledge levels; these are reviewed with each person.

As in most appraisal district operations, education and training of new, as well as permanent staff appraisers, occurs on an on-going basis. Every effort is made to provide training sessions and educational classes to appraisers from within the district and also at other learning centers outside the appraisal district. Trainees are motivated to begin their formal designation educational requirements as soon as possible after taking introductory courses. RPAs are also motivated to attend seminars on specific appraisal topics and techniques as well as taking or retaking courses, with tests relative to each course. This is required to maintain the level of continuing education units necessary for each RPA to remain current in their registration requirements and to keep staff appraisers moving toward their level four designations.

Chapter 2 Appraisal Procedures

Section 2.1 Identifying Intangible Value for Commercial Property

The valuation of commercial and industrial property may include intangible business assets or business personal property when the operation of the real property and tangible business personal property are included as fundamental property components in the operation of a going concern to produce income to the business operation or business enterprise. Examples of properties under this circumstance include motels, hotels, nursing homes, retirement facilities. These examples are properties characterized by the integration of the use and design of the real property and the tangible personal property into an income producing unit under the management and operation by a skilled and specialized labor force as a going concern or business enterprise unit.

Valuation of taxable property according to USPAP requires the valuation of these property components to provide for the allocation of taxable property interests for the tangible versus intangible property components. According to the Texas Property Tax Code, intangible property is not taxable for ad valorem tax purposes. The intangible personal business property component is the value contribution of the business enterprise or business asset value portion of the property under the going concern. FBCAD utilizes income returns and expense allocations attributed to business operation cost as a measure of the intangible business personal property or intangible business asset value.

The estimated value of the intangible business asset is based on a measure income attributed to the intangible business personal property under a going concern and may consist of:

- Estimated returns to the reputation of the business or goodwill
- Franchise fees for business affiliation
- Management cost of the business affiliation
- Consideration for the return on and of the required cost of a skilled labor force in place
- Return requirement for specific working capital
- Consideration for other operating agreements

The estimated annual income attributed to these affiliations and cost elements attributed to the intangible business asset value is capitalized under direct capitalization into a value estimate. The capitalization rate for this component of property is estimated as similar to the overall return rate for the whole property. However, the recapture component is considered based on shorter time to recover cost than the real property as business relations tend to offer shorter agreement periods.

A second method for measuring the intangible business asset to the property is based on the gross income multiplier taken from the market approach. Again, the estimated measure of income attributed

to the intangible relationships is the basis of the valuation attributed to that portion of property. The gross room revenue for most operations reflects the acceptance of the property and levels of income the property will command in the market and considering comparable sales will indicate a market value for the property by gross income multipliers. Basically, the gross income multiplier times the estimated income attributed to the above mentioned list of affiliated costs out of the income stream indicates the value of the intangible business asset as a component of the whole property or going concern.

Section 2.2 Processing Property by Type

Section 2.2.1 New Businesses

It is the appraiser's responsibility to ensure that the Field Sheet is filled out completely with all necessary information for every new business. Ask the property owner for the cost information or a current asset listing with the original costs and date of acquisition for all business assets used in the production of income.

A new business discovered at a new construction site must be coded as "New Personal Property". The field sheet is referenced as "ETR" next to the Tax Year when appraisers create a new account.

Appraisers must go into all new businesses to collect data on ownership, business name, type of business, NAISC Codes, SIC Code table price per square foot, mailing address, physical address, phone numbers, asset lists, determine level of trade; complete the grading for the appropriate assets; ask for leased asset information requested on the Field Sheet (i.e. cross match number), fill out useful square footage blank or alternative unit of measure (for example, number of chairs for a barber shop).

On new accounts, try to get an owner's estimate of value for supplies, raw materials, and work in progress. For convenience stores, ask specific questions as to ownership of assets, inventory, furniture and fixtures, gas pumps, underground tanks, etc. All major oil company service stations selling groceries etc. should be NAICS Code and SIC Coded to service stations. Verify if it is a new business, or if they have relocated to this new address. When applicable, verify old location address and note this on the Field Sheet.

Field Sheets must be filled out with all information listed that can be obtained. Remember this form which will be used to enter data on new accounts into the computer system. It must be filled out completely, accurately, and it must have the correct NAICS code and SIC Code price per square foot on it. Ask the property owner to supply a complete list of vehicles indicating year, make, model and VIN number along with any leased equipment submitted with the pertinent information required.

Section 2.2.2 Under Valued Accounts

During the field inspection period, the appraiser needs to determine if the Fort Bend CAD value is in line compared with what is observed. If the value appears to be low, check to see if the owner has

rendered. If nothing appears in the account folder to substantiate the value in question, attempt to talk with the property owner or authorized agent and obtain financial information to include a current asset listing with year of acquisition and original cost of assets. During field inspections, any extremely under-valued accounts should be noted and referred to the department supervisor.

Section 2.2.3 Omitted Property

If omitted property is located, try to talk to the property owner or any authorized person and get financial information for the years in question. Make every effort to get an estimate of value for omitted property. Ask how long the business has been in existence and whether they were located elsewhere previously.

With permission from the owner or contact person, look around in the office or ask to see the Sales Tax Permit. Not only does Fort Bend CAD need the Sales Tax Date, but the Sales Tax Number is required for possible future investigation. The Certificate of Occupancy would also be helpful to determine the date the business began occupying the space.

Section 2.2.4 Deletes and Reactivates

Do not delete any account before you verify by calling the phone number listed on the Field Sheet and in the county/city business telephone directory. If you see anyone around the corresponding property, a business next door, or the leasing office, ask them questions about when the business closed or was moved. Make a note of what you learn in the comments section on the Field Sheet.

The business status must be confirmed when an account is deleted. Remember you are responsible for any deletes you turn in, and for the accuracy of field inspection data.

In essence, check carefully all deleted accounts to make sure that they, in fact, should have been deleted. If the account should have remained active, do not reactivate the account unless the appraiser has spoken to the property owner, pulled all files, and double-checked to make sure all information is correct. If there is a new business at the old location, complete a Field Sheet for a new account with all the proper information. If there is a question whether a business is still in operation at the listed address make a field check: knock on doors, look through windows, ask nearby business people, etc. **Do not guess.**

Section 2.2.5 Vehicles

On the front of the Field Sheet in the comments section, list all company owned vehicles. Complete this with all necessary information, including year, make, model, VIN number and mileage, if available. Also ask the property owner to provide a current listing of vehicles.

Section 2.2.6 Office Buildings

Tenant lists are used to reduce time in office building appraisals. A letter is mailed to office buildings asking for a tenant list. Field appraisers should list all office buildings in their respective territories with the name of the building manager as a contact person, if possible. Follow these steps:

1. Go to the management office. Be sure to have FBCAD ID.
2. Ask for the building manager and explain the purpose of your visit.
3. Request their assistance in verifying your listing (and/or request a rent roll).
4. Walk the building floor by floor to confirm listing and square footage provided.
5. Pick up any new businesses, and work the delete process on any that have moved (forwarding address needed) or those that have closed.

As an alternative to the listed steps, the appraiser may want to obtain a tenant list at the time the office building is being inspected. The appraiser should ask the building manager to provide additional information to the appraisal district if new businesses start or other businesses close after January 1. In addition, the appraiser may choose to call the respective building manager after January 1 for update information.

Section 2.3 Discovery of New Accounts in the Year Created

Section 2.3.1 Annual Property Review

Annual property review provides for county wide inspection of properties with new commercial and industrial improvements and improvement additions to existing structures. Also, new business personal property accounts are set up as new businesses are started and as businesses relocate.

Building permits, newspaper, other media publications, and the annual property review drive out provide discovery opportunities for locating property accounts with new improvements and additions and locations of new businesses and the relocation and demise of existing businesses.

1. Inspect, measure, and prepare property description as of appraisal date. Collect ownership information for businesses with business description and asset types as of January 1st.
2. Data entry of property information.
 - a. Account is revised with last inspection date and appraiser name.
 - b. Businesses and improvements are added to the account with all the segments describing each asset type, segment type, classification, square footage, percentage complete, percent good, physical, year built and a value for each segment. Determine quantitative description with

accurate measurement and asset accounting when possible. Discuss with owner for full property listing of business assets. Indicate tax code requirement for rendition filing.

- c. Pictures of the business location and improvements are attached to each account.
 - d. Data is given back to appraiser for audit and file.
3. Valuation calculation under appropriate cost, income, or market factors applicable to the appraisal date. Reconcile and estimate market value.
 4. Apply applicable exemption status.
 5. Calculate the market and assessed value for the appraisal date.

Section 2.3.2 Business Property Rendition Review

Review of business property renditions filed for the review of property assets. These are reconciled with the FBCAD appraisal for the final assessed market value opinion.

Section 2.3.3 Audit Data Entry and Final Value Opinion

All work is submitted to our support staff to be entered. Data is then given back to the appraisers for verification of accuracy.

Prior to notices being mailed in June, a “Plus-Minus” report is run to audit value changes.

Corrections are made as necessary.

Section 2.4 Applying CAD Depreciation Schedules for Business Personal Property

The estimated depreciation of an asset is based on the loss in value of the asset over time due to physical wear and tear, function obsolescence, and economic obsolescence as determined by market forces. Accrued depreciation is the total of all losses accrued on the asset. The depreciated value of the asset is estimated based on the sum of acquisition costs less the sum of all forms of losses or accrued depreciation. The age-life method of estimating accrued depreciation is the primary method for estimating the depreciated value or remaining life of business assets by Fort Bend CAD. The age-life method utilizes the effective age of an asset compared to industry standards or estimates of the expected or economic life for the asset. The effective age compared to the economic life is a measure of the remaining economic life of the asset. The economic life less the effective age is an indication of the remaining life and the percent good remaining of the asset.

The estimated depreciated value of the asset is the percent good times the acquisition cost of the asset. The sum of the depreciated values of all assets is an indication of total value of depreciable assets of the business.

Fort Bend CAD developed proprietary depreciation schedules and index numbers that reflect the estimated percentage of the asset's remaining value, taking into account both the asset's economic lifespan and its effective age. Applying the schedule for estimating the value of an asset is recommended as in the following example:

Asset Listing	Office furniture (from rendition)
Date Acquired	2010 (from rendition)
Acquisition Cost New	\$1000 (from rendition, includes item cost new, freight costs, placement costs, installation costs, all costs to situs location)
Economic Life	8 years (taken from Age-Life Guide indicating Furniture 8 Years)
Effective Age	2 years (2012 appraisal year minus 2010 year acquired)
Indicated % Good	80% Good (taken from Depreciation Schedule, 8 Year Column, 2010 year acquired)
Index #	The RCN value is derived by multiplying the index number by the cost and then by the percentage of the good.
Indicated Value	\$1000 cost times 80% Good indicates \$800 as 2012 Depreciated Value.

Section 2.5 Accepting Personal Property Renditions

A person shall render all tangible personal property used for the production of income as stated in section 22.01 of the Texas Property Tax code. Personal Property renditions are due by April 15th of each year unless an extension request is received by April 15th.

- The extension extends the deadline for filing to May 15th.

A penalty may be waived if the chief appraiser determines that the person exercised reasonable diligence to comply, per section 22.30 of the Texas Property Tax Code.

Late renditions are accepted for valuation purposes when submitted with timely filed late protests under Section 25.25 providing documentation to describe business assets and valuation errors being considered under protest.

Section 2.6 Valuation Dealer Special Inventory

The valuation estimate of the market value of special inventory is based on annual sales of the previous 12-month period corresponding to the prior tax year divided by 12. This sale information is provided by the dealer-owner filed on the Dealer's Motor Vehicle Inventory Declaration not later than February 1 each year.

For the estimate of market value of special inventory of a dealer who was not a dealer on January 1 of the prior tax year, FBCAD shall estimate the market value by extrapolating sales data for those months listed as generating actual sales divided by the number of months indicating sales greater than zero times 12. The chief appraiser shall estimate the market value of the special inventory for an active

general distinguishing number for the current year if sales of inventory have not been disclosed or reported in the previous year. Provided the dealer does not file or disclose sales, FBCAD will file a report of zero sales, or sales less than five, for the dealer. The FBCAD estimate is the forecasted annualized sales for the dealer and is divided by 12 for the estimated market value of the inventory as listed on the Declaration form.

The definition of *extrapolate* is to infer values of a variable in an unobserved interval from values within an already observed interval; to project, extend, or expand known data or experience into an area not known or experienced so as to arrive at a usually conjectural knowledge of the unknown area.

Section 2.6.1 Excerpts from Property Tax Code Section 23.121

(b) For the purpose of the computation of property tax, the market value of a dealer's motor vehicle inventory on January 1 is the total annual sales from the dealer's motor vehicle inventory, less sales to dealers, fleet transactions, and subsequent sales, for the 12-month period corresponding to the prior tax year, divided by 12.

(c) For the purpose of the computation of property tax, the market value of the dealer's motor vehicle inventory of an owner who was not a dealer on January 1 of the prior tax year, the chief appraiser shall estimate the market value of the dealer's motor vehicle inventory. In making the estimate required by this subsection the chief appraiser shall extrapolate using sales data, if any, generated by sales from the dealer's motor vehicle inventory in the prior tax year.

(d) Except for dealer's motor vehicle inventory, personal property held by a dealer is appraised as provided by other sections of this code. In the case of a dealer whose sales from dealer's motor vehicle inventory are made predominately to dealers, the chief appraiser shall appraise the dealer's motor vehicle inventory as provided by Section 23.12 of this code.

(e) A dealer is presumed to be an owner of a dealer's motor vehicle inventory on January 1 if, in the 12-month period ending on December 31 of the immediately preceding year, the dealer sold a motor vehicle to a person other than a dealer. The presumption created by this subsection is not rebutted by the fact that a dealer has no motor vehicles physically on hand for sale from dealer's motor vehicle inventory on January 1.

Chapter 3 Rendition Policy and Procedures

Texas law provides for the local taxation of real property, such as land and buildings, and certain tangible property, including business personal property used in the production of income. Business personal property includes such items as furniture, fixtures, inventories, equipment, motor vehicles (leased and business owned), stored chemical or petroleum products, and oil and gas reserves.

The FBCAD establishes a fair market value for each piece of property in Fort Bend County, but does **not** set the amount of your taxes. Property owners who disagree with their property value may protest to the Appraisal Review Board. The FBCAD's responsibilities end with the appraisal and review process. Then, elected officials of the taxing units (county, cities, school districts, MUD's, etc.) set their annual rates, and produce and mail the tax bills. The appraisal process is designed to help assure that each property owner pays no more than his fair share of the cost of public education, fire and police protection, and dozens of other public services that are funded by local property taxes.

Initially, the personal property department compiles a list of all taxable personal property. FBCAD appraisers periodically visit every business in Fort Bend County to record information relating to its size (square footage) and the quality, condition, and density of its furniture, fixtures, machinery, and equipment. An appraisal of the business inventory is also necessary. Taxable personal property is then valued using generally accepted appraisal methods.

In all cases, the value of personal property is determined by conditions that exist on January 1 of each year, which is the mandatory assessment date in the state of Texas. The following tax calendar dates give key deadlines which property owners must meet to protect their rights and remedies as taxpayers.

Tax Calendar

January 1:	Date which determines taxable value and exemption status
No later than April 15th:	Deadline for property owners to file renditions. Deadline to file written request of rendition extension.
April 30:	Freeport exemption request due.
April 15:	Notices of appraised value mailed.
May 15:	Deadline for filing protests to the ARB (or by the 30 th day after a notice of appraised value is mailed to property owners, whichever is later).
July 31:	September 1 appraisal date request due for the following tax year.
October:	Tax bills are usually mailed during this month.
January 31:	Last day to pay property taxes without the addition of penalty and interest.

Section 3.1 Property Owner Rights and Remedies

Owners of business personal property have the legal responsibility to file a rendition. The rendition should include a descriptive listing of the business assets. The owner may choose to include their opinion of the asset value. Filing a rendition is mandatory for those who own tangible personal property used in the production of income. Renditions must be filed with the FBCAD after January 1st and no later than April 15th of each year to avoid having a penalty imposed.

The type of assets required on a rendition include inventory items, consigned goods and goods in transit, raw material and work in process, leasehold improvements, machinery and other equipment, furniture and fixtures, computer equipment, tools, and vehicles used for business purposes. It is important to remember that personal property is taxable only if owned or in the tax payer's possession on January 1st. All tangible business assets, including those previously written off for IRS purposes, must be listed on the rendition.

FBCAD will mail rendition forms to business personal property owners usually during the beginning of January of each year. At a later date, after field work has been completed and renditions processed, owners of business personal property who rendered will be mailed a notice of appraised value.

If the business has ceased operations, moved, changed names, or was sold, the property owner should file a completed "Request to Correct Status, Name or Address On Business Personal Property Accounts" with the Personal Property Department at their earliest convenience.

Section 3.2 Property Owner Remedy for Disagreement on Appraised Value

If the property owner disagrees with the appraised value of the personal property, they have the right to protest before the Appraisal Review Board (ARB). The ARB is an impartial body whose main purpose is to hear and render decisions regarding property owner's protests.

After listening to both the property owner and an FBCAD appraiser, the ARB can order changes in the appraisal records or order the appraised value to stand. To receive a hearing, you must file a written notice of protest that includes the owner's identity and address, a description and identification of the property, and an indication of the area of dissatisfaction. The deadline for submitting the protest is May 15th (or 30 days following mailing of the Notice of Appraised Value).

Remember that neither the FBCAD nor the ARB has any control over the tax rates. Therefore, protests should be limited to the actions of the appraisal district. It is often possible for issues to be resolved without having to appear before the ARB. Frequently questions about value can be resolved by discussing the matter with FBCAD personnel either by phone or by visiting the appraisal district office.

Chapter 4 Exemption Guidelines

The taxation of tangible personal property, which is all property that is not real property, is unique and can be confusing. Therefore, the major categories of tangible personal property are listed and identified; the purpose is to determine the taxable status of such property. The following is a listing of tangible personal property types that are taxable:

- **Business Personal Property.** All business personal property located in a taxing unit is taxable unless exempted by federal or state constitutions, or laws made pursuant to.
- **Leased Equipment.** All leased equipment is taxable including automobiles that are leased to individuals for personal use. Note: Personal automobiles owned by individuals that are not used for the production of income are exempt at this time.
- **All inventories are taxable.**
- **Banks.** All tangible personal property owned by commercial banks is taxable. Note: Federal Reserve Banks are exempt from personal property taxation.
- **Private Aircraft.** All aircraft whether owned by individuals or corporations are taxable if used in the production of income.
- **Water and Sewer systems (water wells).** All water and sewer systems used in the production of income are taxable. Note: Special situations such as water and sewer companies providing free service to indigent people may qualify for an exemption.

These property types are exempt from taxation:

Type	Description	Application	PTC Section
Buffalo and Cattalo	All livestock classified as buffalo or cattalo are exempt from property taxation.	None	Sec 11.23(f)
Community Service Club	All community service clubs that are not used for the purpose of producing revenues or established for financial gain are exempt.	Annual, 50-128	Sec 11.23(i)
Family Supplies	All family supplies such as food are exempt.	None	Sec 11.15
Farm Products	All farm products while in the hands of the farmer are exempt from property taxation.	None	Sec 11.16
Federal Government Property	All property owned by the Federal Government is exempt. For example, post offices, military bases, U.S. courthouses, federal prisons, etc.	None	Sec 11.12
Historical Sites	All historical sites are exempt from taxation.	Annual, 50-122	Sec 11.24

Type	Description	Application	PTC Section
Household Goods and Personal Effects	All household goods and personal effects that are not used in the production of income are exempt. For example, furniture, clothing, jewelry, utensils, and other personal items found in the household.	None	Sec 11.14
Implements of Husbandry	Farm equipment such as tractors, combines, cultivators, crop dusters, trailers, etc., which are used in the production of farm or ranch products are exempt from personal property taxation.	None	Sec 11.161
Private Schools	Tangible personal property owned by private schools that are non-profit is exempt. The schools however, must maintain a regular curriculum, student body, and faculty. In addition, the institution must also pledge its entire assets for educational purposes.	Once, 50-119	Sec 11.21
Public Property	Property owned by the State or a political subdivision of the State that is used for the benefit of the public is exempt. For example, public schools, libraries, etc. Note: If the property is rented or leased to a private business, it is taxable.	None	Sec 11.11
Purely Public Charities	Tangible personal property owned by charitable organizations and used exclusively for public charity is exempt.	Once, 50-115	Sec 11.18
Religious Organizations	Tangible personal property owned by religious organizations at the actual place of worship, which is used for religious worship is exempt.	Once, 50-117	Sec 11.20
Theatre Schools	All theatre schools that are not used to produce revenue or held for financial gain are exempt.	Annual, 50-125	Sec 11.23(g)

As a general rule most income producing personal property is taxable. Please be advised that property which has been exempt from state sales taxes or federal income taxes is not automatically exempt from ad valorem taxation.

Fillable PDF versions of these forms and of the applications listed in the table can be found on the State Comptroller's website at <http://www.window.state.tx.us/taxinfo/taxforms/02-form06.html>.

Appendix A Schedules

Appendix A.1 2025 Furniture-Fixtures-Equipment Depreciation Guide



FORT BEND CENTRAL APPRAISAL DISTRICT

2801 B.F. Terry Blvd. Rosenberg, Texas 77471-5600

Phone (281) 344-8623

www.fbcad.org

⊕ Revised 12/12/2024
AGE LIFE

2025 (FFE)-Furniture-Fixtures-Equipment Depreciation Guide

3	Desktop/Laptop Computers, PC's, Tablets, Cellular Phones, Leased Handsets/Small Electronics, Electronic Monitoring Devices, Restaurant Small Wares (pots, pans), Rental DVD/ Video games/e-books, Echo Dots (Alexa), Wooden Pallets
4	Mainframes, Servers/Routers, Modem, Satellite Antenna System, Point-Of-Sale Equip, VeriFone, Drones
5	Hospital Hi-Tech Medical: Laser, Ultrasound, Dialysis, X-Ray, MRI / CT Scanners, Rent to Own/Leased Furniture, Rental Carpet Cleaning Machines, Linens/Uniforms, Cable/Wi-Fi, Port-O-Lets, Tools/ Dies/Drill Bits used in Mfg. Industry, 3-D Printers
6	Printers, Copiers, Fax, Phone Systems, Security Equip, Electronics (postage, time clocks), Fire extinguishers, Information Systems (answering service equip), GPS, Breath-Check/DUI Monitors, LCD Lighted Screens (mall/office ad screens/menu boards), Indoor Signage, Propane Tanks, ATM Machines, Cisco Webex Board, Zland Nodes
8	Furniture, Fixtures (shelves, displays), Equipment: Retail stores, Offices, Model Home Furniture, Gas Station/C-Stores Coolers & Fuel Pumps & Dispensers, Golf Equip & Carts, Banks & Vault Doors, Grocery, Shopping Carts, Bakery, Restaurant & Bars, Schools/Day Cares, Personal Services (nail, beauty, barber, lash, massage, etc.), Hotels & Motels, Funeral Homes, Physical Fitness, Dry-clean Pick-up, Landscape Services, Slots (eight liners)/Arcades/Moonwalks, Vending Machines, Satellite Dish, ATV's, TV's/Refrigerator/Microwave, Electrical Warehouse Equipment, Movie Cinema Equipment
10	Machinery & Equipment for: Auto Repair (paint booths, body shop, tinting), Amusement Parks/Playground, Car Wash Equip, Dry Clean Plant/Laundry/Washaterias, Medical, Dental, Optical, Veterinary, Kennels/Stables, Farms, Nurseries, Hospitals, Infusion/Nursing/Assisted Living, Outdoor Signs, Residential & Light Commercial Construction, Propane Cages, Electric Car Chargers/Electronic Charging Stations, Warehouse (forklifts, compactors/balers, generators, welders, etc.), Surveying, Roofing/Siding/Insulation/Scaffolding, Postage Handling, Solar Panels, Food Truck, Data Processing Equipment, Heavy Commercial Construction Machinery & Equipment; Small Tanks, Commercial Printing Equipment
12	Scientific Research Lab, Testing Mach & Equip, Commercial Metal Working Mach & Equip, Boats/Marine
15	Freestanding Safes, Industrial/Warehouse Walk-in Coolers & Freezers, Industrial Commercial Machinery
20	Concrete Blocks/Brick Manufacturing, Billboards, Mobile Construction Office, Stainless Steel & Underground Tanks, Steel Modular Shipping Containers, Modular Building



Section 4.1 2025 Estimate of Depreciated Value for Furniture, Fixtures and Equipment

2025 Depreciated Value for Furniture, Fixtures, and Equipment							Date: 1/10/2025						
Revised 12/10/24							Appraiser						
Fum, Fix, Machine & Equipment							Account #						
8 YEAR							Hospital Hi-Tech/Rental Office FF						
YEAR	COST	% GOOD	Index	VALUE	Eff Age		YEAR	COST	% GOOD	Index	VALUE	Eff Age	
Previous Years		10%	1.469	0	12		Previous Years		10%	1.469	0	12	
2014		10%	1.450	0	11		2014		10%	1.450	0	11	
2015		13%	1.437	0	10		2015		10%	1.437	0	10	
2016		20%	1.448	0	9		2016		10%	1.448	0	9	
2017		22%	1.420	0	8		2017		10%	1.420	0	8	
2018		25%	1.373	0	7		2018		13%	1.373	0	7	
2019		33%	1.325	0	6		2019		18%	1.325	0	6	
2020		43%	1.319	0	5		2020		23%	1.319	0	5	
2021		54%	1.212	0	4		2021		34%	1.212	0	4	
2022		67%	1.032	0	3		2022		52%	1.032	0	3	
2023		79%	1.014	0	2		2023		69%	1.014	0	2	
2024		90%	1.000	0	1		2024		85%	1.000	0	1	
Totals	0.00			0			Totals	0.00			0		
Computers/Smallwares/Cell phones							Office Machines, Mobile/Telephone/Security Equip						
3 YEAR							6 YEAR						
YEAR	COST	% GOOD	Index	VALUE	Eff Age		YEAR	COST	% GOOD	Index	VALUE	Eff Age	
Previous Years		10%	1.00	0	5		Previous Years		10%	1.469	0	12	
2021		13%	1.00	0	4		2014		10%	1.450	0	11	
2022		35%	1.00	0	3		2015		10%	1.437	0	10	
2023		55%	1.00	0	2		2016		10%	1.448	0	9	
2024		78%	1.00	0	1		2017		13%	1.420	0	8	
Totals	0.00			0			2018		19%	1.373	0	7	
Mainframe & Servers/POS							2019		23%	1.325	0	6	
4 YEAR							2020		30%	1.319	0	5	
YEAR	COST	% GOOD	Index	VALUE	Eff Age		2021		41%	1.212	0	4	
Previous Years		10%	1.00	0	7		2022		57%	1.032	0	3	
2020		15%	1.00	0	6		2023		73%	1.014	0	2	
2021		32%	1.00	0	5		2024		87%	1.000	0	1	
2022		49%	1.00	0	4		Totals	0.00			0		
2023		65%	1.00	0	3								
2024		83%	1.00	0	2								
Totals	0.00			0	1								
Shop Equipment/Misc Signs/Forklifts/Medical/Solar Panels/Charging							Heavy Equipment/Freestanding safes						
10 YEAR							15 YEAR						
YEAR	COST	% GOOD	Index	VALUE	Eff Age		YEAR	COST	% GOOD	Index	VALUE	Eff Age	
Previous Years		10%	1.461	0	13		Previous Years		20%	1.559	0	15	
2013		13%	1.469	0	12		2010		21%	1.571	0	14	
2014		20%	1.450	0	11		2011		23%	1.523	0	13	
2015		21%	1.437	0	10		2012		25%	1.461	0	12	
2016		24%	1.448	0	9		2013		31%	1.469	0	11	
2017		30%	1.420	0	8		2014		37%	1.450	0	10	
2018		39%	1.373	0	7		2015		43%	1.437	0	9	
2019		49%	1.325	0	6		2016		49%	1.448	0	8	
2020		58%	1.319	0	5		2017		55%	1.420	0	7	
2021		67%	1.212	0	4		2018		62%	1.373	0	6	
2022		76%	1.032	0	3		2019		68%	1.325	0	5	
2023		84%	1.014	0	2		2020		73%	1.319	0	4	
2024		92%	1.000	0	1		2021		79%	1.212	0	3	
Totals	0.00			0			2022		85%	1.032	0	2	
Scientific Lab, Testing Mach & Equip							2023		90%	1.014	0	1	
12 YEAR							2024		95%	1.000	0		
YEAR	COST	% GOOD	Index	VALUE	Eff Age		Totals	0.00			0		
Previous Years		10%	1.523	0	14								
2012		20%	1.481	0	13								
2013		22%	1.469	0	12								
2014		24%	1.450	0	11								
2015		29%	1.437	0	10								
2016		36%	1.448	0	9								
2017		43%	1.420	0	8								
2018		50%	1.373	0	7								
2019		58%	1.325	0	6								
2020		66%	1.319	0	5								
2021		73%	1.212	0	4								
2022		80%	1.032	0	3								
2023		87%	1.014	0	2								
2024		94%	1.000	0	1								
Totals	0.00			0									
Billboards, Modular BLDG, Shipping Containers/Underground Tanks							20 YEAR						
							YEAR	COST	% GOOD	Index	VALUE	Eff Age	
							Previous Years		20%	1.978	0	21	
							2005		21%	1.940	0	20	
							2006		22%	1.758	0	19	
							2007		24%	1.667	0	18	
							2008		27%	1.604	0	17	
							2009		31%	1.559	0	16	
							2010		35%	1.571	0	15	
							2011		40%	1.523	0	14	
							2012		45%	1.481	0	13	
							2013		50%	1.469	0	12	
							2014		55%	1.450	0	11	
							2015		60%	1.437	0	10	
							2016		66%	1.448	0	9	
							2017		70%	1.420	0	8	
							2018		74%	1.373	0	7	
							2019		78%	1.325	0	6	
							2020		82%	1.319	0	5	
							2021		86%	1.212	0	4	
							2022		90%	1.032	0	3	
							2023		93%	1.014	0	2	
							2024		97%	1.000	0	1	
							Totals	0.00			0		
Total Cost				0.00									
Depreciated Furniture, Fixtures, Equipment:				0									
Inventory													
Supplies													
Vehicle													
GFEV													
Total Value Business Assets Listed				0									

Section 4.2 2025 Vehicle Depreciation Schedule

Fort Bend Central Appraisal District
2025 Depreciated Value for Autos
 Revised 12/10/24

Date:
 Appraiser:
 Account #:

Cat. 1 Vehicles (include mini vans)

YEAR	COST	% GOOD	VALUE
Previous Years		15%	\$ -
2017		30%	\$ -
2018		45%	\$ -
2019		50%	\$ -
2020		60%	\$ -
2021		65%	\$ -
2022		70%	\$ -
2023		80%	\$ -
2024		90%	\$ -
Totals	\$0		\$ -

Cat. 2 Commercial Vehicles (include commercial vans)

YEAR	COST	% GOOD	VALUE
Previous Years		20%	\$ -
2017		35%	\$ -
2018		45%	\$ -
2019		50%	\$ -
2020		55%	\$ -
2021		60%	\$ -
2022		65%	\$ -
2023		70%	\$ -
2024		80%	\$ -
Totals	\$0		\$ -

Cat. 3 Trailers

YEAR	COST	% GOOD	VALUE
Previous Years		10%	\$ -
2013		13%	\$ -
2014		20%	\$ -
2015		21%	\$ -
2016		24%	\$ -
2017		30%	\$ -
2018		39%	\$ -
2019		49%	\$ -
2020		58%	\$ -
2021		67%	\$ -
2022		76%	\$ -
2023		84%	\$ -
2024		92%	\$ -
Totals	\$0		\$ -

Total Estimated Depreciated Cost:	\$	-
GFEV/SPV		
Autos:	\$	-

Appendix B Rendition Forms

There are several state-required forms used for rendering business property. PDF versions of these forms can be found on the FBCAD website at <http://www.fbcad.org>. Click on Forms in the left pane and scroll down to the Commercial and Personal Property Forms area. Print the appropriate form, fill it out, and mail it to the Fort Bend CAD or County address.

Fort Bend uses a state-approved FBCAD generated form for the rendering of aircraft. This replaces state form 50-159. The remaining forms listed on the FBCAD website are links to fillable PDF forms from the comptroller's website. The versions on the FBCAD website have the correct FBCAD or Fort Bend County address filled out for your convenience. You can also access those forms directly at: <http://www.window.state.tx.us/taxinfo/taxforms/02-form12.html>.

The Personal Property forms accessible on the FBCAD website are:


- General Real Property Rendition of Taxable Property (50-141)
- General Personal Property Rendition of Taxable Property (50-144)
- Dealer's Motor Vehicle Inventory Declaration (50-244)
- Dealer's Motor Vehicle Inventory Tax Statement (50-246)
- Dealer's Motor Vehicle Inventory Election for Rendition (50-815)
- Dealer's Vessel and Outboard Motor Inventory Declaration (50-259)
- Dealer's Vessel and Outboard Motor Inventory Tax Statement (50-260)
- Dealer's Heavy Equipment Inventory Declaration (50-265)
- Dealer's Heavy Equipment Inventory Tax Statement (50-266)
- Retail Manufactured Housing Inventory Declaration (50-267)
- Retail Manufactured Housing Inventory Tax Statement (50-268)
- Application for Vehicle Used to Produce Income and Personal Non-Income Producing (50-759)
- Confidential Aircraft Rendition
- Personal Property Name and Address Correction
- Affidavit Statement of Personal Property Use
- Affidavit Statement of Use, Sale, Non-existence of Property, or Discontinuance of Business
- Application for Exemption of Goods Exported from Texas "Freeport Exemption" (50-113)
- Application for Property Tax Abatement Exemption (50-116)

Appendix C Field Sheet and Property Forms

PERSONAL PROPERTY FIELD SHEET

	Fort Bend Central Appraisal District Personal Property Field Sheet		RV- DR- PR-
TAX YEAR(S):	2023	Appraiser	
		Date	
New Quick Ref:			
R#			
Property ID:			
Owner:			
Owner ID #:			
Owner Mailing Address:			
DBA:			
Situs Address:			
Telephone:			
Sales Tax ID			
TUG#:			
Legal Description:	Personal Property Inv, Supp & FFE located @		
State Code:	LI		
SIC Code:		NAIC Code	
Property Code:			
Sq FT			
Inv \$		Quality:	Density:
Supplies \$			
FF&E \$		Quality:	Density:
Machinery \$			
Vehicles \$			
Total \$			
Exempt			
Comments:			
Type of Business:			
Inv price per sqft			
FF&E price per sqft			

COMPANY/PERSONAL PROPERTY/FORMS/FIELD SHEET

 <p>Fort Bend Central Appraisal District 2801 B.F. Terry Blvd. Rosenberg, Texas 77471-5600 Telephone: (281)344-8623</p> <p style="text-align: right; font-size: small;">4/6/15</p>	<p>REQUEST TO CORRECT STATUS, NAME OR ADDRESS ON BUSINESS PERSONAL PROPERTY ACCOUNTS</p>
<p>Instructions: You may use this form to request the Fort Bend Central Appraisal District correct the status, name and or mailing address on a business personal property account. Upon completion promptly mail or deliver this form to the above address. If you have any questions please call (281) 344-8623. PROMPT NOTIFICATION IS REQUIRED. COMPLETE ALL SPACES WITHIN THE SELECTED SECTIONS AND SIGN BELOW. PLEASE PRINT CLEARLY.</p>	

Present Business Name: _____ Acct#: _____ Tax Year: _____

CORRECT Name and/or Mail Address. Correct Name: _____

Correct Address: _____

Comments: _____

Business was **MOVED**, Date: _____ New Phone #: _____

Old Address: _____

New Address: _____

Comments: _____

Business was **CLOSED**, Date: _____ I may be reached at phone #: _____

Send mail to my permanent mail address: _____

Comments: _____

Business was **SOLD**, Date: _____ Business' new phone #: _____

Name of Seller: _____ Phone # of Seller: _____

Send mail to my permanent mail address: _____

Name of Buyer: _____ Phone # of Buyer: _____

Address of Buyer: _____

Bill of sale and/or list of business assets sold is attached: ☐ Yes ☐ No


All business personal taxes due have been paid: ☐ Yes ☐ No

Comments: _____

The information provided herein is true and correct to the best of my knowledge and belief.

Signature: _____ Title: _____ Date: _____

Printed Name: _____ Title: _____ Phone #: _____

 <p>Fort Bend Central Appraisal District 2801 B.F. Terry Blvd. Rosenberg, Texas 77471-5600 Telephone: (281)344-8623 Form Affidavit (8/2019)</p>	<p>Affidavit Statement of Use, Sale, Non-existence of Property, Discontinuance of Business or Property Owner Evidence</p>	
<p><small>Instructions: This form is to be used to present facts or evidence concerning your property to Fort Bend Central Appraisal District. Please write legibly and attach any relevant documents. You may use this form as proof of a sale of a business, proof of the sale or disposition of business personal property, or proof that a business did not own assets (including motor vehicles) which are subject to appraisal by the Fort Bend Central Appraisal District. The affidavit must be executed before a Notary public or other official authorized to administer oaths, and submitted to the address above.</small></p>		
<p>Part I – Owner/Business Name and Property Identification</p>		
Property Owner	Tax ID Number	FBCAD Account Number
Mailing Address (P.O. Box or number and street)	Property Description	
City, State, and Zip + 4	Tax Year(s)	
Daytime Telephone Number (area code and number)	Agent's Name and Code, if any	
<p>Part II – Property Status (Mark the appropriate box and provide all relevant information in the space provided)</p>		

Note: Depreciable assets for purposes of federal taxation, including motor vehicles, as well as assets in storage are still considered income producing assets.

- ☐ The business or property was sold.
 Date of Sale _____
 Purchaser _____
 Address _____

☐ Motor Vehicle(s) sold before January 1.
(Include name and mailing address of new owner, if known.)
 Date of Sale _____
 Purchaser _____
 Mailing Address _____

☐ Property Owner's Evidence

☐ Motor vehicles situated in another county, state or used in interstate commerce. *(Please complete chart below)*

☐ The business was closed.
 Date of closure _____

☐ The business was moved.
 Date of Move _____
 New Location _____

☐ Property is not held or used for the production of income.

☐ Motor Vehicle(s) are not held or used for the production income.

For interstate commerce, indicate the total miles traveled in Texas and the total miles traveled in other states for the tax year in question

Year	Description	VIN Number	License	Situs (county or state)	Texas Miles	Total Miles in Other States

Explanation: Use this space to explain or clarify the status of your business or any assets owned by your business.
Part III - Attestation
<p>I, (print name of person making affidavit) _____, being first placed under Oath by the undersigned official authorized to administer oaths under the laws of this State, do solemnly swear or affirm that the information herein and attached is true and correct.</p> <p>Sworn and subscribed to before me this _____ day of _____.</p> <p style="text-align: center;">(SEAL)</p> <div style="text-align: right; margin-top: 20px;"> <p>_____ Signature of property owner/affiant</p> <p>_____ Title (Printed)</p> </div> <div style="margin-top: 40px;"> <p>_____ NOTARY PUBLIC, State of Texas</p> <p>_____ My Commission Expires</p> </div>
The making of a false statement in a governmental record is punishable as provided by section 37.10 of the Texas Penal Code.

Appendix D Exemption Forms



Application For Property Tax Exemption:

For Vehicle Used to Produce Income and Personal Non-Income Producing Activities

Fort Bend Central Appraisal District

Appraisal District's Name

Fort Bend Central Appraisal District, 2801 B.F. Terry Blvd, Rosenberg, TX 77471

Address, City, State, ZIP Code

281-344-8623

Phone (area code and number)

GENERAL INSTRUCTIONS
 This exemption applies to vehicles used to produce income and personal non-income producing activities as governed by Tax Code, Section 11.254. This application is for one passenger car* or truck* that you own and use for both of two purposes: the production of income and non-income-producing-personal activities.

APPLICATION DEADLINE
 You must file the completed application with all required documentation between January 1 and no later than April 30 of the year for which you are requesting an exemption. You must furnish all information and documentation required by the application.

If the chief appraiser grants the exemption, you do not need to reapply annually. You must reapply if the chief appraiser requires you to do so, or if you want the exemption to apply to a vehicle not listed in this application. You must notify the chief appraiser in writing when your right to this exemption ends.

OTHER IMPORTANT INFORMATION
 Pursuant to Tax Code Section 11.45, after considering this application and all relevant information, the chief appraiser may request additional information from you. You must provide the additional information within 30 days of the request or the application is denied. For good cause shown, the chief appraiser may extend the deadline for furnishing the additional information by written order for a single period not to exceed 15 days.

* If your motor vehicle is not a passenger car or light truck that meets the following definitions, the vehicle does not qualify for the exemption.

Passenger car means a motor vehicle, other than a motorcycle, used to transport persons and designed to accommodate 10 or fewer passengers, including the operator.

Light truck means a truck, including a pickup truck, panel delivery truck, or carryall truck, that has a manufacturer's rate carrying capacity of 2,000 pounds or less.

STEP 1: State the Year for Which You are Seeking an Exemption

State the year for which you are seeking an exemption

STEP 2: Provide Name and Mailing Address of Property Owner and Identity of Person Preparing Application

Name of Property Owner

Mailing Address

City, State, ZIP Code

Phone (area code and number)

Property Owner is a(n) (check one):

☐ Individual

☐ Partnership

☐ Corporation

☐ Other (specify):

Name of Person Preparing this Application

Title

Driver's License, Personal I.D. Certificate, or Social Security Number**

If this application is for an exemption from ad valorem taxation of property owned by a charitable organization with a federal tax identification number, that number may be provided here in lieu of a driver's license number, personal identification certificate number, or social security number:

** Unless the applicant is a charitable organization with a federal tax identification number, the applicant's driver's license number, personal identification certificate number, or social security account number is required. Pursuant to Tax Code Section 11.48(a), a driver's license number, personal identification certificate number, or social security account number provided in an application for an exemption filed with a chief appraiser is confidential and not open to public inspection. The information may not be disclosed to anyone other than an employee of the appraisal office who appraises property, except as authorized by Tax Code Section 11.48(b). If the applicant is a charitable organization with a federal tax identification number, the applicant may provide the organization's federal tax identification number in lieu of a driver's license number, personal identification certificate number, or social security account number.

The Property Tax Assistance Division at the Texas Comptroller of Public Accounts provides property tax information and resources for taxpayers, local taxing entities, appraisal districts and appraisal review boards.

For more information, visit our website:
www.window.state.tx.us/taxinfo/proptax
 50-759 • 03-12/8



Application For Property Tax Exemption

STEP 3: Vehicle ID, Vehicle Physical Location and Other Required Information

1. Vehicle Identification Number			2. Year	
3. Make	4. Body Style	5. Model	6. Weight	
Physical Location of Vehicle on Jan. 1				

STEP 4: Answer These Questions

Do you use this vehicle for the production of income in your occupation or profession? ☐ Yes ☐ No

Do you use this vehicle for personal activities that do not produce income for you? ☐ Yes ☐ No

STEP 5: Read, Sign, and Date

By signing this application, you certify that the information provided in this application is true and correct to the best of your knowledge and belief.

**sign
here** ➔

Signature

Date

If you make a false statement on this report, you could be found guilty of a Class A misdemeanor or a state jail felony under Section 37.10, Penal Code.



Application for Exemption of Goods Exported from Texas ("Freeport Exemption")

Property Tax
Form 50-113

Appraisal District's Name

Phone (area code and number)

Address, City, State, ZIP Code

GENERAL INSTRUCTIONS: This exemption applies to "freeport goods" as governed by Texas Constitution, Article VIII, Section 1-j and Tax Code, Section 11.251. The exemption applies to items in your inventory that (1) are or will be forwarded out of Texas within 175 days of the date you acquire them or bring them into Texas and (2) are in Texas for assembling, storing, manufacturing, repair, maintenance, processing or fabricating purposes. The exemption does not apply to oil, natural gas, or liquid or gaseous materials that are immediate derivatives of refining of oil or natural gas. The phrase "liquid or gaseous materials that are the immediate derivatives of the refining of oil or natural gas" is defined in Comptroller Rule 9.4201. The amount of the exemption for this year is normally based on the percentage of your inventory made up by such goods last year.

APPLICATION DEADLINES: You must file the completed exemption application form between January 1 and no later than April 30 of the year for which you are requesting an exemption. You must furnish all information required by the application. You may file a late application up to midnight the day before the appraisal review board approves the appraisal records for the year for which you are requesting an exemption. Pursuant to Tax Code, §11.4391, if you do file a late application and your application is approved, you are liable to each taxing unit for a penalty equal to 10 percent of the difference between the amount of tax imposed by the taxing unit on the inventory or property, a portion of which consists of freeport goods, and the amount that would otherwise have been imposed.

ANNUAL APPLICATION REQUIRED: You must apply for this exemption each year you claim entitlement to the exemption.

OTHER IMPORTANT INFORMATION

Pursuant to Tax Code §11.45, after considering this application and all relevant information, the chief appraiser may request additional information from you. You must provide the additional information within 30 days of the request or the application is denied. For good cause shown, the chief appraiser may extend the deadline for furnishing the additional information by written order for a single period not to exceed 15 days.

STEP 1: State the Year for Which You are Seeking an Exemption

State the year for which you are seeking an exemption

STEP 2: Provide Name and Mailing Address of Property Owner and Identity of Person Preparing Application

Name of Property Owner

Mailing Address

City, State, ZIP Code

Phone (area code and number)

Property Owner is a(n) (check one):

☐ Individual ☐ Partnership ☐ Corporation ☐ Other (specify):

Name of Person Preparing this Application

Title

Driver's License, Personal I.D. Certificate, or Social Security Number*

If this application is for an exemption from ad valorem taxation of property owned by a charitable organization with a federal tax identification number, that number may be provided here in lieu of a driver's license number, personal identification certificate number, or social security number:

* Unless the applicant is a charitable organization with a federal tax identification number, the applicant's driver's license number, personal identification certificate number, or social security account number is required. Pursuant to Tax Code Section 11.48(a), a driver's license number, personal identification certificate number, or social security account number provided in an application for an exemption filed with a chief appraiser is confidential and not open to public inspection. The information may not be disclosed to anyone other than an employee of the appraisal office who appraises property, except as authorized by Tax Code Section 11.48(b). If the applicant is a charitable organization with a federal tax identification number, the applicant may provide the organization's federal tax identification number in lieu of a driver's license number, personal identification certificate number, or social security account number.

The Property Tax Assistance Division at the Texas Comptroller of Public Accounts provides property tax information and resources for taxpayers, local taxing entities, appraisal districts and appraisal review boards.

For more information, visit our Web site:
www.window.state.tx.us/taxinfo/proptax

50-113 • 09-11/13



Application for Exemption of Goods Exported from Texas

STEP 3: Authorized Agent's Name

Authorized Agent's Name (If different for above)

Mailing Address

City, State, ZIP Code

Phone (area code and number)

STEP 4: Describe the Property for Which You are Seeking an Exemption

Appraisal District Account Number (If known) (Or attach tax bill or copy of appraisal or tax office correspondence concerning this account. If unavailable, give the street address at which the property is located)

Location of Inventory (street address, city, ZIP code)

Give a general description of the types of items in this inventory. (use additional sheets if necessary)

STEP 5: Answer these Questions About Your Property

For the purposes of this application, "inventory" means your inventory of finished goods, supplies, raw materials and work in progress.

Will portions of this inventory be transported out of state this year? ☐ Yes ☐ NoHave you applied for appraisal of your inventory on September 1? ☐ Yes ☐ NoWere portions of your inventory transported out of this state throughout last year? ☐ Yes ☐ No

If "No," because inventory transported only part of year, give the months during which portions of your inventory were transported out of the state last year.

1. Give the total cost of goods sold for the entire year ending December 31, \$ 2. Give the total cost of goods sold that were shipped out of Texas within 175 days of the date you acquired them in or brought them into Texas last year, less the cost of any goods, raw materials or supplies incorporated into them that were not eligible for the freeport exemption or were in Texas more than 175 days. \$

3. On what types of records do you base the amounts given above? (Check as many as apply.)

☐ Audited financial statement☐ Sales records☐ Internal reports☐ Bills of lading☐ Texas franchise tax reports☐ Other (describe) 4. Percentage of last year's value represented by freeport goods (divide 2 by 1). %5. Will the percentage of goods transported out of Texas this year be significantly different than the percentage transported out last year? ☐ Yes ☐ No6. If "Yes," why? 7. What was the market value of your inventory on January 1 of this year (or September 1 of last year, if you have qualified for September 1 inventory appraisal)? \$ 8. What is the value of the inventory you claim will be exempt this year \$ **STEP 6: Read, Sign, and Date**

By signing this application, you certify that the information provided in this application and all attachments is true and correct to the best of your knowledge and belief.

**sign
here**

Authorized Signature

Date

Title

If you make a false statement on this application, you could be found guilty of a Class A misdemeanor or a state jail felony under Section 37.10, Penal Code.

For more information, visit our Web site: www.window.state.tx.us/taxinfo/proptax



Application for Property Tax Abatement Exemption

Property Tax
Form 50-116

Appraisal District's Name

Phone (area code and number)

Address, City, State, ZIP Code

GENERAL INSTRUCTIONS: This application is for use in claiming property tax exemptions pursuant to Tax Code §11.28. You must furnish all information and documentation required by the application.

APPLICATION DEADLINES: You must file the completed application with all required documentation between January 1 and no later than April 30 of the year for which you are requesting an exemption.

ANNUAL APPLICATION REQUIRED: You must apply for this exemption each year you claim entitlement to the exemption.

OTHER IMPORTANT INFORMATION

Pursuant to Tax Code §11.45, after considering this application and all relevant information, the chief appraiser may request additional information from you. You must provide the additional information within 30 days of the request or the application is denied. For good cause shown, the chief appraiser may extend the deadline for furnishing the additional information by written order for a single period not to exceed 15 days.

STEP 1: State the Year for Which You are Seeking an Exemption

State the year for which you are seeking an exemption

STEP 2: Provide Name and Mailing Address of Property Owner and Identity of Person Preparing Application

Name of Property Owner

Mailing Address

City, State, ZIP Code

Phone (area code and number)

Property Owner is a(n) (check one):

☐

Individual

☐

Partnership

☐

Corporation

☐

Other (specify):

Name of Person Preparing this Application

Title

Driver's License, Personal I.D. Certificate, or Social Security Number*

If this application is for an exemption from ad valorem taxation of property owned by a charitable organization with a federal tax identification number, that number may be provided here in lieu of a driver's license number, personal identification certificate number, or social security number:

* Unless the applicant is a charitable organization with a federal tax identification number, the applicant's driver's license number, personal identification certificate number, or social security account number is required. Pursuant to Tax Code Section 11.49(a), a driver's license number, personal identification certificate number, or social security account number provided in an application for an exemption filed with a chief appraiser is confidential and not open to public inspection. The information may not be disclosed to anyone other than an employee of the appraisal office who appraises property, except as authorized by Tax Code Section 11.49(b). If the applicant is a charitable organization with a federal tax identification number, the applicant may provide the organization's federal tax identification number in lieu of a driver's license number, personal identification certificate number, or social security account number.

STEP 3: Describe the Property for Which You are Seeking an Exemption

If you applied last year and nothing has changed, and/or you're agreement(s) were not modified, skip to the renewal section.

Street Address, City, State, and ZIP code

Legal Description (if known)

Appraisal District Account Number (if known)

The Property Tax Assistance Division at the Texas Comptroller of Public Accounts provides property tax information and resources for taxpayers, local taxing entities, appraisal districts and appraisal review boards.

For more information, visit our website:
www.window.state.tx.us/taxinfo/proptax

50-116 • 02-12/11



Application for Property Tax Abatement Exemption

STEP 4: List the Taxing Units that have Agreed to Abate your Taxes and Attach Copies of the Abatement Agreement for Each Unit

FOR EACH TAXING UNIT IDENTIFIED, ATTACH COPIES OF ABATEMENT AGREEMENTS.

STEP 5: Answer these Questions About the Abatement(s)

Are the terms and duration of each taxing unit's agreement different or identical?

☐ Different ☐ Identical

If different, please copy this form for each taxing unit and complete Step 5 for each unit. In the area where you listed the taxing units, please circle the taxing unit that you are summarizing.

If identical, please describe the nature of the abatement agreements for this year by completing the following:

- ☐ Lump sum exemption of \$ _____
- ☐ Percentage exemption of _____ %
- ☐ Other (Attach a statement describing the method of calculating abatement. Give dollar value to be exempted this year.)

Does the agreement abate taxes on personal property? ☐ Yes ☐ NoAre you in compliance with the agreement? ☐ Yes ☐ No

If "No," attach a statement explaining the reason for non-compliance.

STEP 6: Read, Sign, and Date

By signing this application, you certify that the information provided in this application is true and correct to the best of your knowledge and belief.

sign here ➔

Authorized Signature

Title

Printed Name

RENEWAL of Existing Exemption

I certify that the information given in the application filed for _____ is still true and correct to the best of my knowledge and belief.

sign here ➔

Authorized Signature

Title

Printed Name

If you make a false statement on this application, you could be found guilty of a Class A misdemeanor or a state jail felony under Section 37.10., Penal Code.

For more information, visit our website: www.window.state.tx.us/taxinfo/proptax

Appendix E Uploading Documents to FBCAD

The Fort Bend Central Appraisal District's website offers property owners to electronically upload the rendition, submit the rendition using the fillable rendition form or using Just Appraised by creating a log in and have access to previous renditions and replicate renditions. The FBCAD makes every effort to keep your data secure.

Warning: For security reasons, when you upload your documents you will no longer have access to view or edit your files. Please make sure your documentation clearly indicates your company information and a current contact.

To upload documents, follow these steps:

1. Go to www.fbcad.org.
2. E-services
3. Business Personal Property
4. BPP upload
5. Fill in required fields.
6. Upload your file and receive confirmation.

To use fillable rendition, follow these steps:

1. Go to www.fbcad.org
2. E-services
3. Business Personal Property
4. Online Rendition
5. Fill in applicable and required fields and sign
6. Attach any documents
7. Submit and receive confirmation

To use Just Appraised (must have a PIN#)

1. Go to www.fbcad.org.
2. E-services
3. Business Personal Property
4. Just Appraised
5. Register to sign up.
6. Submit new application.
7. Use PIN#
8. Confirmation will be emailed.

For technical assistance with the Fort Bend Central Appraisal District's website, please contact our IT Department at 281-344-8623 ext. 145.

For information regarding your rendition or questions regarding your data please call our Office at 281-344-8623.

NAICS Codes

State Code	SIC	Description	Local Table Code	Property Type Code
L1	54121100	Accounting & Bookkeeping	8721	S
L1	52429100	Adjustment Service		S
L1	54181000	Advertising Agency	7311	S
L1	11199800	Agriculture Services NEC	788	S
L1	7777	Aircraft - Commercial		S
L1	48819000	Aircraft Service & Repair	4582	S
L1	48811900	Airports & Flying Field	4583	S
L1	44531001	Alcoholic Beverage Department	5922	R
L1	62331101	Alternative Living Center		S
L1	62191000	Ambulance Service	8095	S
L1	71399000	Amusement & Recreation - Nec		E
L1	71312001	Amusement Machine - Coin Operated		E
L1	71311000	Amusement Park		E
L1	45331001	Antique - Mall Booth	5957	R
L1	45331000	Antique Dealer	5930	R
L1	56111001	Antique Mall Management Office	5964	O
L1	53111000	Apartment Leasing Office	7014	O
L1	53111010	APARTMENTS	7014	S
L1	81149004	Appliance Repair - Household	7624	S
L1	44311100	Appliance Store	5722	R
L1	44311103	Appliance Store - Used Only		R
L1	53132000	Appraiser	6532	S
L1	54131000	Architect	8712	S
L1	45392000	Art Gallery	5996	R
L1	54143000	Artist - Commercial Artist	7336	S
L1	71151000	Artist - Fine Arts	7222	E
L1	45112001	Arts & Crafts Store	5950	R
L2	32412100	Asphalt Manufacturing	2951	I
L1	54111000	Attorney	8111	S
L1	56199001	Auctioneering		S
L1	44112001	Auto Dealer - Consignment	7539	R
L1	44111000	Auto Dealer - New	5511	R
L1	44112000	Auto Dealer - Used	DEF	R
L1	81111806	Auto Detailing	7543	S
L1	81111807	Auto Inspection Station	7538	S
L1	53211201	Auto Lease - Vehicles Only	7515	S

State Code	SIC	Description	Local Table Code	Property Type Code
L1	53211200	Auto Lease Agency Office	7517	O
L1	44131000	Auto Parts - New	5533	R
L1	44131001	Auto Parts - Used / Salvage		R
L1	44131002	Auto Radio / Stereo Sale / Service	5535	R
L1	53211100	Auto Rental Agency Office	7514	O
L1	81111802	Auto Repair - A/C	7540	S
L1	81112100	Auto Repair - Body & Paint	7532	S
L1	81111200	Auto Repair - Brakes / Muffler	7533	S
L1	81111100	Auto Repair - General Repair	7538	S
L1	81119100	Auto Repair - Lube & Oil	7535	S
L1	32271001	Auto Repair - Machine Shop	7547	I
L1	81111801	Auto Repair - Nec	7539	S
L1	81111300	Auto Repair - Transmission	7537	S
L1	81111803	Auto Repair - Tune-up Shop	7538	S
L1	81112200	Auto Repair - Windshield	7536	S
L1	52211001	Automatic Teller Machine Loc		S
L1	42112000	Automotive Parts Wholesaler	5013	R
L1	81299000	Bail Bond	8113	S
L1	31181100	Bakery - Baking & Selling	5462	R
L1	44529100	Bakery - Sales Only	5463	R
L1	52211000	Bank	6021	S
L1	81211100	Barber Shop	7231	S
L1	44612000	Beauty & Barber Supplies	5414	R
L1	81211201	Beauty / Barber Shop Combo	7231	S
L1	81211200	Beauty Shop	7231	S
L1	72119100	Bed & Breakfast	7016	S
L2	33791000	Bed & Mattress Mfg	5716	I
L1	44211002	Bed & Mattress Sales	5716	R
L1	42281000	Beer Distributor	5181	R
L1	45111007	Bicycle Sales & Service	5934	R
L1	54185000	Billboard	7312	S
L1	71329000	Bingo Hall	7949	E
L2	32519000	Biological Products Mfg	8078	I
L1	6666	Boat - Commercial	6666	S
L1	81149002	Boat & Boat Motor Repair	7621	S
L1	44122200	Boat Dealer	5551	R
L1	45121100	Book Store - New	5942	R
L1	45121102	Bookstore - Used	5953	R
L1	45439000	Bottled Water		R
L1	71395000	Bowling Alley	7933	E
L1	71394006	Boxing Gym	7941	E

State Code	SIC	Description	Local Table Code	Property Type Code
L1	42132000	Brick & Stone Wholesaler	5032	I
L1	44411000	Building Materials	5211	R
L1	42139000	Building Materials Nec	5211	S
L1	48521000	Bus Lines	4131	S
L1	52393001	Business / Financial Consulting Nec	8748	S
L1	81391000	Business Association	8611	E
L1	52391000	Business Credit Office	6153	S
L1	2	Business in Residence		S
L1	45321001	Business Machines - Sales & Service	5951	R
L1	53139000	Business Office - Nec	7388	O
L1	56199000	Business Services Nec		S
L2	33711000	Cabinet Shop	2434	I
J7	51321000	Cable / Pay Television		U
L1	44313000	Camera & Photo Supply	5946	R
L1	44529200	Candy / Nut / Confectionery Store		R
L1	81119200	Car Wash - Auto w/wo Coin Op	7546	S
L1	81119201	Car Wash - Coin Operated Only		S
L1	44221000	Carpet & Floor Coverings	5713	R
L1	56174000	Carpet & Upholstery Cleaning	7217	S
L1	52232000	Catering Service	5816	S
L1	51332200	Cellular Communication		U
L1	44311202	Cellular Telephone Equipment / Supply	5256	R
L1	45112004	Ceramic Product Supply	7383	R
L1	52239000	Check Cashing Service	6099	S
L1	32599800	Chemical Products - Nec		I
L1	45399810	Chemical Retailer - Nec	5391	R
L1	62411000	Child Day Care Service		S
L1	81311000	Churches - Not Exempted	8661	S
L1	81341000	Civic / Social / Fraternal Association	8641	S
L1	44819001	Clothing - Bridal Shop	5618	R
L1	44813000	Clothing - Children & Infant	5641	R
L1	44814001	Clothing - Consignment / Used	5932	R
L1	44815000	Clothing - Costume Sale / Rent	5619	R
L1	44814000	Clothing - Family	5651	R
L1	44819003	Clothing - Formal Sale / Rent	5620	R
L1	44819008	Clothing - Furrier	5681	R
L1	44812001	Clothing - Maternity	5622	R
L1	44811000	Clothing - Men & Boys	5611	R
L1	44819006	Clothing - Nec	5652	R
L1	44819005	Clothing - T-shirts	5624	R
L1	44819007	Clothing - Used / Resale		R

State Code	SIC	Description	Local Table Code	Property Type Code
L1	44819004	Clothing - Western Wear	5623	R
L1	44812002	Clothing - Women's Accessory	5632	R
L1	44819000	Clothing - Women's Lingerie	5632	R
L1	44812000	Clothing - Women's Ready Wear	5621	R
L1	44529901	Coffee & Tea Retailer	5392	R
L1	45322002	Collectibles (non-antique)	5394	R
L1	56144000	Collection Service	7322	S
L1	45399806	Comic Book Store	5945	R
J4	51339000	Communication Services Nec		U
L2	33411300	Computer - Computer Mfg		I
L1	33411900	Computer - Peripheral Equip	7373	I
L1	44312000	Computer - Sales		R
L2	33441302	Computer - Semicon Testing		I
L1	44312001	Computer - Software	5733	R
L2	33411301	Computer - Terminal Mfg		I
L2	33441200	Computer Circuit Board Mfg	3672	I
L1	54151200	Computer Consultant		S
L1	51419100	Computer Internet Service	7374	S
L1	81121200	Computer Maintenance / Repair	7378	S
L1	81121201	Computer Maintenance Service	7379	S
L1	54151100	Computer Programming Service	7371	S
L1	54151900	Computer Service - Nec	7389	S
L1	54151101	Computer Software Development		S
L1	72233000	Concessionaires	5840	R
L2	32732000	Concrete (Ready Mix Plant)	3273	I
L1	45299003	Consigned Goods		R
L1	23599000	Construction Contractor NEC	7388	S
L1	21232100	Construction Sand & Gravel	1442	I
L1	52399900	Consultant - Nec	7326	S
L1	23541000	Contractor - Brick, Stone		S
L1	23492000	Contractor - Cable Installation	1776	S
L1	23551000	Contractor - Carpentry Work	1751	S
L1	23552000	Contractor - Carpet Laying		S
L1	23332000	Contractor - Commercial Buildings	1541	S
L1	23571001	Contractor - Concrete		S
L1	23594000	Contractor - Demolition	1795	S
L1	23542000	Contractor - Drywall/insulation	1742	S
L1	23531000	Contractor - Electrical	1731	S
L1	23593000	Contractor - Excavating & Foundation		S
L1	23571002	Contractor - Foundation Repair	1772	S
L1	23592000	Contractor - Glass & Glazing	5232	S

State Code	SIC	Description	Local Table Code	Property Type Code
L1	23511002	Contractor - Heating & A/C	1714	S
L1	23411000	Contractor - Highway & Street	17	S
L1	23511003	Contractor - Mechanical		S
L1	23521000	Contractor - Painting, Paper	1721	S
L1	23411001	Contractor - Paving	1775	S
L1	23511001	Contractor - Plumbing	1711	S
L1	23561000	Contractor - Roofing & Siding		S
L1	23321000	Contractor - Single Family Home	1521	S
L1	23591000	Contractor - Steel Erectors	1791	S
L1	23543000	Contractor - Tile & Marble		S
L1	23491000	Contractor - Utility	1623	S
L1	62311000	Convalescent & Nursing Home	8051	S
L1	44612002	Cosmetics / Perfume Retailer	5396	R
L2	33991400	Costume Jewelry Mfg	5094	I
L1	55322000	Costume Sales & Rental	7299	R
L2	724	Cotton Gin	724	I
L1	62419000	Counseling - Social Services	8399	S
L1	49221000	Courier Service	4215	S
L1	45112005	Crafts - Mall Booth		R
L1	56111002	Crafts Mall Management Office	5936	O
L1	52213000	Credit Union	6036	S
L2	32799100	Cut Stone Mfg	3281	I
L1	71399006	Dance Studio	7911	E
S	8888	Dealer Motor Vehicle Inv		R
L1	45211000	Department Store	5311	R
L1	45291000	Department Store - Discount	5321	R
L1	54142000	Designer - Building / Industrial	7392	S
L1	54186000	Direct Mail Ad Service	7315	S
L1	44422001	Dirt / Loam / Assoc. Prod. Sales	5260	R
L1	81299004	Disc Jockey / Party Service	7942	S
S	8889	DMV / Vo - Info Only		R
L1	44229100	Drapery & Blind Store	5715	R
L1	72241001	Drinking Place - Bar	5814	R
L1	72241003	Drinking Place - Night Club	5815	R
L1	72241002	Drinking Place - Tavern	5812	R
L1	44611000	Drug Store	5912	R
J3	22112200	Electric Company		U
L1	81121900	Electrical / Electronic Repair	7629	S
L1	42161000	Electrical Equipment & Supply	5063	R
L1	33451500	Electrical Power Measuring Eqpt	7388	I
L1	81219902	Electrolysis Clinic	7234	S

State Code	SIC	Description	Local Table Code	Property Type Code
L2	33441900	Electronic Component Mfg	3679	I
L1	42169000	Electronic Parts & Equipment	5065	R
L1	56131000	Employment Agency	7361	S
L1	54133000	Engineer	8711	S
L1	71312000	Ent - Video Arcade	7987	E
L1	54138001	Environmental Service	7393	S
L1	1520	Equipment at Construction Site	89	I
L1	53112001	Executive Suites Leasing Office	7387	O
L1	3333	Exempt Account		S
L1	92611000	Exempt Economic Development Agency	8611	S
L1	45111002	Exercise Equipment Sales	5955	R
L2	32592000	Explosives Mfg		I
L1	45113001	Fabric Shop	5949	R
L1	42182000	Farm Equipment Sales	5083	R
L1	72211006	Fast Food - BBQ	5830	R
L1	72211007	Fast Food - Chicken	5831	R
L1	72211008	Fast Food - Donut	5832	R
L1	72211009	Fast Food - Fish	5833	R
L1	72211010	Fast Food - Hamburger	5834	R
L1	72211011	Fast Food - Ice Cream	5835	R
L1	72211012	Fast Food - Mexican	5836	R
L1	72233001	Fast Food - Mobile Vendor		R
L1	72211016	Fast Food - Nec	5829	R
L1	72211013	Fast Food - Pizza	5837	R
L1	72211014	Fast Food - Sandwich	5838	R
L1	44422002	Feed Store	5929	R
L1	23599001	Fencing Contractor	1532	S
L1	711	Fertilizer Company	711	S
L1	5012	FF&E Only	5012	R
L1	51211000	Film / Video Production	7812	E
L1	52399901	Financial Services Nec	6289	S
L1	81211300	Fingernail Salon	7232	S
L1	56162100	Fire & Security Systems	5256	S
L1	45111003	Fishing Tackle Shop	5956	R
L1	53112000	Flea Market Operator	5997	R
L1	45311000	Florist	5992	R
L1	42293000	Florists / Flowers Supply Wholesale	5261	R
L2	31199900	Food - Food Mfg Nec	2039	R
L1	31141200	Food - Frozen Goods	2038	R
L2	31161200	Food - Sausage/Prepared Meat	2013	R
L1	31213000	Food - Winery (wine) Mfg	5811	I

State Code	SIC	Description	Local Table Code	Property Type Code
L1	62411002	Foster Care Service	8641	S
L1	49221200	Frozen Food Delivery	2038	R
L1	42272000	Fuel Oil Dealers		R
L1	81221000	Funeral Home	7261	S
L1	81142000	Furniture Refinishing / Repair	7642	S
L1	44211000	Furniture Store - New	5712	R
L1	44211003	Furniture Store - Used	5711	R
L1	44211001	Furniture Stores - Office	5718	R
L1	56211100	Garbage Collectors	4953	S
L1	23599003	General Contractor		S
L1	44511001	General Store - Rural	5412	R
L1	54133001	Geologist	8715	S
L1	45322000	Gift Shop & Greeting Cards	5936	R
L1	44419002	Glass & Mirror - Home / Commercial	5232	R
L1	81112201	Glass Tinting - Auto / Home	7691	S
L1	45399805	Gold & Coin Dealer		R
L1	44122900	Golf Cart Sales	5998	R
L1	71391000	Golf Course - Country Club		
L1	71399005	Golf Course - Driving Range	7989	E
L1	71399001	Golf Course - Miniature		E
L1	45111004	Golf Equipment	5959	R
L2	723	Granaries	723	I
L1	54143001	Graphic Designer	7337	S
L1	44711000	Grocery - Convenience Store	5412	R
L1	44529900	Grocery - Food Store Nec	5830	R
L1	44521000	Grocery - Meat / Fish Market	5421	R
L1	44523000	Grocery - Produce Market	5499	R
L1	44511000	Grocery - Supermarket	5411	R
L2	42241000	Grocery Dist. Wholesale	5141	I
L1	45111006	Gun Shop	5952	R
L2	42133001	Gutter Sales & Installation	89	S
L1	71394005	Gymnastics	7910	E
L1	44413000	Hardware Store	5251	R
L1	42171000	Hardware Wholesaler	5251	R
L1	44619100	Health Food / Vitamin Store	5498	R
L1	44619900	Hearing Aids Sales	8099	R
L1	23511005	Heating & A/C Service	7623	S
L1	42173000	Heating & Ac Equipment	5075	S
L1	44122901	Heavy Equipment Sales	5510	R
S	8884	Heavy Equipment, Special Inventory	7354	R
L1	45112003	Hobby & Games Shop	5945	R

State Code	SIC	Description	Local Table Code	Property Type Code
L1	44229900	Home Furnishings - Nec	5719	R
L1	45299002	Home Improvement Store	5531	R
L1	71399002	Horse Stable		E
L1	45399802	Hot Tub & Spa Sales		R
L1	72111000	Hotel	7011	S
L2	33712500	Household Furniture Mfg	2519	I
L2	31211300	Ice Manufacturer	2097	I
L1	54142001	Industrial Design Service	7392	S
L1	81233103	Industrial Launderer		S
L1	33451300	Industrial Measurement Prod	3823	I
L1	42184000	Industrial Supplies	5085	R
L1	42133000	Insulation / Siding & Roofing	5033	S
L1	52421000	Insurance Agent / Broker / Service		S
L1	52412800	Insurance Carriers / Service - Nec	6399	S
L1	54141000	Interior Designer		S
L1	51419400	Internet - Marketing.Com	5521	S
L1	51419300	Internet - Website Designer	7374	S
L1	5011	Inventory Only		R
L1	52393000	Investment Advice / Management	6282	S
L1	56172000	Janitorial Service	7349	S
L1	42185000	Janitorial Supply		R
L1	33991100	Jewelry Mfg - Precious Metal	5944	I
L1	44831000	Jewelry Store	5944	R
L1	44815001	Jewelry Store - Costume	5933	R
L1	42194000	Jewelry Wholesaler	5094	R
L1	81291000	Kennel - Dog & Cat	752	S
L1	45112002	Kiosk - Arts & Crafts	5239	R
L1	44612001	Kiosk - Beauty Products	5236	R
L1	44819009	Kiosk - Clothing	5233	R
L1	72221302	Kiosk - Food	5240	R
L1	44831001	Kiosk - Jewelry	5234	R
L1	44819011	Kiosk - Nec	5241	R
L1	44819010	Kiosk - T-shirts	5235	R
L1	33911600	Laboratories - Dental	8072	I
L1	62151106	Laboratories - Testing	8078	O
L1	62151101	Laboratory - Clinical	8073	O
L2	62151100	Laboratory - Medical	8071	O
L1	62151105	Laboratory - Research / Development	8077	O
L1	54169000	Landscape Planning & Service		S
L1	81231000	Laundry - Coin Operated		S
L1	81233100	Laundry - Linen Service	7213	S

State Code	SIC	Description	Local Table Code	Property Type Code
L1	81232001	Laundry - Pick Up Station	7212	S
L1	81232000	Laundry - Plant	7211	S
L1	56173001	Lawn & Garden Service	782	S
L1	44421000	Lawn Mower Sales & Service	5085	R
L1	2222	Lease Account	2222	S
L1	2223	Lease Account - Vehicle Only	2223	
L1	1112	Lease Accounts/Supply or Merchandise	1112	S
L1	54111001	Legal Service	8114	S
L1	33512900	Lighting Equipment - Nec	3649	S
L1	42161001	Lighting Fixtures - Retail	5213	R
L2	21231100	Limestone Mining		I
L1	48532000	Limousine Rental		S
L1	45431200	Liquefied Petroleum / Bottled Gas		R
L1	42282000	Liquor & Wine Wholesaler	5921	R
L1	44531000	Liquor Stores	5921	R
L1	48411000	Local Trucking W/o Storage	4212	S
L1	48411001	Local Trucking With Storage	4214	S
L1	56162200	Locks & Locksmiths	7695	S
L1	44832000	Luggage / Leather Goods Store	5334	R
L1	44419000	Lumber Yard	5211	R
L2	33271000	Machine Shop (not Auto)		I
L2	33351500	Machine Tool / Accessories Mfg	3999	I
L1	56172001	Maid Service / House Cleaning	7350	S
L1	45411001	Mail Order Sales	5960	R
L1	56149900	Mailbox Rental Service	7315	S
L2	33999900	Manufacturing Industry Nec	3672	I
L1	54161300	Marketing Service	7316	S
L1	61162000	Martial Arts School	7912	S
L1	62139901	Massage Therapy	8050	O
L2	33451900	Measuring Devices Mfg - Nec		I
L1	62111101	Medical - Acupuncturist	8094	O
L1	62131000	Medical - Chiropractors	8041	O
L1	62121000	Medical - Dentist	8021	O
L1	62111100	Medical - Doctor & Clinic	8011	O
L1	62149300	Medical - Emergency Clinic	8064	O
L1	62139902	Medical - Health Service Nec	8099	O
L1	62211000	Medical - Hospital	8062	S
L1	62149200	Medical - Kidney Dialysis	8011	O
L1	62132000	Medical - Optometrist	8042	O
L1	62121001	Medical - Orthodontic	8021	O
L1	62134001	Medical - Physical Therapist	8048	O

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L1	62139100	Medical - Podiatrist	8043	O
L1	62139900	Medical - Practitioner Nec	8011	O
L1	62111200	Medical - Psychiatrist	8045	O
L1	62133000	Medical - Psychologist	8044	O
L1	62111201	Medical - Psychotherapist	8047	O
L1	62221000	Medical - Rehabilitation Clinic	8099	O
L1	62134000	Medical - Speech Pathology	8046	O
L2	42145000	Medical Goods & Equipment	5047	R
L1	62151200	Medical, Magnetic Imaging	8832	O
L1	33281200	Metal Coating - Plastics / Resin	3479	I
L1	33281300	Metal Plating & Polishing	3471	I
L2	33299000	Metal Work - Nec	3449	I
L2	32332300	Metal Work - Ornamental	3450	I
L1	56111003	Mfg. Rep. / Sales Office		O
L1	53113000	Mini-warehouse	4224	S
L1	48422000	Mobile Home - Transport Service	4494	S
L1	45393000	Mobile Home Dealer		R
L1	7358	Model Home Contents	7358	S
L1	31521101	Monogram Shop	3999	S
L1	52231000	Mortgage Banker & Broker	6162	S
L1	72111001	Motel	7012	S
L1	44122100	Motorcycle Dealer	5571	R
L1	44122101	Motorcycle Parts - Used Only	5572	R
L1	81149003	Motorcycle Repair	7544	S
L1	48411002	Movers - Home & Office	4216	S
L1	32121900	Mulch & Reconstituted Wood		I
L1	45122000	Music - Records, CD's & Tapes	5735	R
L1	45114000	Musical Instruments		R
L1	51411000	News Service (no Printing)	7314	U
L1	51111000	Newspaper (pub & print)	2711	I
L1	45322001	Novelty / Party / Souvenir Shop	5947	R
L1	44422000	Nursery (lawn & Garden)	5261	R
L1	45321000	Office Supply	5943	R
L1	21311100	Oil - Well Drilling	1381	I
L1	21311201	Oil & Gas Explore / Dev Office	8749	I
L2	33313200	Oil Field Machinery Mfg		I
L1	21311200	Oil Field Service	8714	I
L1	33911500	Ophthalmic Goods	8042	R
L1	44613000	Optical Goods Store	5995	R
L1	48899100	Packing & Crating Service	4783	S
L1	44412000	Paint & Wallpaper Store	5231	R

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L1	23521001	Paint Removal	1721	S
L1	42295000	Paint Wholesaler	5231	R
L1	42213000	Paper Company Wholesale	5113	R
L1	52229800	Pawn Shop	5931	R
L1	52229100	Personal Loans Office	6141	S
L1	56171000	Pest Control		S
L1	81291001	Pet Grooming	7242	S
L1	45391000	Pet Shop & Supply	5398	R
L2	32541200	Pharmaceutical Mfg	5911	I
L1	44611001	PHARMACY	5912	R
J4	51331000	Phone Commu - Wire & Radio		U
L1	33331500	Photo Equip & Accessory - Mfg	3861	
L1	54192200	Photographer - Commercial		S
L1	54192100	Photographer - Portrait	7221	S
L1	71394004	Physical Fitness Facility	7910	E
L1	44229901	Picture Framing Store	7698	R
L2	32619900	Plastics Mfg - Nec		I
L1	42172000	Plumbing Fixtures / Supply	1711	R
L1	71399003	Pool Hall / Billiards	7999	E
L1	45393001	Portable Bldg. / Mobile Office Sale	5215	R
L2	32739000	Precast Concrete Product Mfg		I
L1	32311000	Print - Commercial Lithography	2752	S
L1	32311900	Print - Commercial Print - Nec	2759	S
L1	32311400	Print - Photocopy / Duplicate	7334	S
L1	51119901	Print - Publisher (no print)	7325	R
L1	51119900	Print - Publishing/Printing	2741	I
L1	32311300	Print - Silk Screen	2753	S
L1	99214000	Private Prison	8744	S
L1	45111001	Pro Shops - Golf Or Tennis	5939	R
L1	42149000	Professional Equipment / Supply Nec	8076	R
L1	81392000	Professional Membership Org.	8621	S
L1	33911300	Prosthetic / Surgical Prod Mfg.	8077	I
L1	54182000	Public Relation Firm	8743	S
L2	33441303	R & D Electronics / Computers		I
L1	51311200	Radio Station	4832	U
L1	48211101	Railroad (Office - FF&E)		S
J5	4010	Railroad Side Track		U
L1	53121000	Real Estate Agent / Broker / Mgmnt.k	6531	S
L1	52599000	Real Estate Developer & Investor	7290	S
L1	51224000	Recording Studio	7389	E
L1	44121000	Recreational / Utility Trailer Dealer	5561	R

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L1	42193000	Recycling - Scrap & Metal	5093	I
L1	42174000	Refrigeration Equipment	5078	S
L1	62221001	Rehabilitation Service	8068	O
L1	53229900	Rental Center - Furniture/Appliances	5718	S
L1	53231001	Rental Center - Heavy Equipment	7388	S
L1	53231000	Rental Center - Tools & Equipment	5709	S
L1	81149000	Repair Service	7699	S
L1	82249000	Repair Service Nec	7699	S
L1	54138000	Research Service	7395	S
L1	72211003	Restaurant - w/bar Multi-location	5811	R
L1	72211005	Restaurant - Cafe / Diner	5810	R
L1	72221200	Restaurant - Cafeteria	5812	R
L1	72211001	Restaurant - w/bar	5811	R
L1	72211002	Restaurant - w/o Bar	5809	R
L1	72211004	Restaurant - w/o Bar Multi-location	5809	R
L1	42144000	Restaurant Equipment & Supplies	5095	R
L1	45399800	Retail Store Nec		R
L1	62331100	Retirement Community - Full Service	8051	S
L1	71399004	Rifle & Pistol Range	89	E
L1	45111008	Saddle Shop		R
L1	61141000	School - Business / Secretary	8244	S
L1	61169200	School - Driving School	8299	S
L1	61171000	School - Educational	8222	S
L1	61151200	School - Flying	8298	S
L1	61151900	School - Vocational	8249	S
L1	45111005	Scuba Dive Gear Shop	5397	R
L1	31521200	Seamstress	7209	S
L1	56161200	Security Guard / Detective Service	7381	S
L1	56162101	Security Systems Service	7382	S
L1	44711001	Self Serve - Gas & Grocery	5544	R
L1	44711002	Self Serve - Gas/grocery/car Wash	5544	R
L1	44711003	Self Serve - Gas/no Grocery	5412	R
L1	54151901	Semiconductor Industry Service		S
L1	44711007	Sep Owned (Inside INV &/or FF&E)	5412	R
L1	44711004	Sep Owned Mkt Equip		R
L1	44711006	Sep Owned Mkt Equipment & Fuel		R
L1	56299101	Septic Tank Cleaning	7383	S
L1	45113000	Sewing & Needlework Supply	5698	R
L1	31499900	Sewing Gift Products Mfg	2398	I
L1	44311101	Sewing Machine Sales / Service	5720	R
L2	23561001	Sheet Metal Work	3444	S

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L1	81143000	Shoe Repair	7251	S
L1	44821004	Shoe Store - Athletic	5664	R
L1	44821002	Shoe Store - Ladies'	5662	R
L1	44821003	Shoe Store - Men's	5663	R
L1	44821001	Shoe Store - Mixed	5661	R
L1	1	SIC Code Unknown		I
L2	33995000	Sign / Billboard Business Office	3992	O
L2	33995001	Sign Manufacturing		I
L1	54185001	Signage Only (not Billboard)		S
L1	81141100	Small Engine Repair	7545	S
L1	71394000	Spa - Day Health Spa	8099	E
L1	45399809	Specialty Products - Nec	5334	R
L1	72121400	Sporting / Recreational Camp		S
L1	45111000	Sporting Goods Store	5941	R
L2	33121000	Steel Pipe & Posts Mfg	3999	I
L1	52312000	Stock Broker	6211	S
L1	45399801	Supplies - Retail Nec	5990	R
L1	54137000	Surveying Service		S
L1	23599002	Swimming Pool Contractor	1713	S
L1	45399803	Swimming Pool Supply	5219	R
L1	71141000	Talent Agent		S
L1	81219901	Tanning Salon	7914	S
L1	81219903	Tattoo Parlor	7296	S
L1	54121300	Tax Return Preparation	7291	S
L1	48531000	Taxicab Company	4120	S
L1	71151001	Taxidermist	7696	S
L1	56144200	Telemarketing Service	7385	S
L1	44311201	Telephone Equipment Sales / Service	5256	R
L1	81121100	Television / Radio Repair Shop		S
L1	56132000	Temporary Help Service	7363	S
L1	71394002	Tennis Club	7990	E
L1	2394	Tent Mfg/Rental	2394	S
L1	51213100	Theater - Indoor	7832	E
L1	71132000	Theatrical Production & Services		E
L1	44132000	Tire Store	5532	R
L1	44132001	Tire Store - Used	5530	R
L1	54119100	Title Abstract Company	6541	S
L1	45399100	Tobacco Store Retail	5993	R
L1	56299100	Toilets - Portable	7321	S
L1	45399807	Tombstones & Monuments	5216	R
L1	44413001	Tool Store - Hand & Electric	5251	R

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J4	4812	Tower		U
L1	45112000	Toy Store	5940	R
L1	33621400	Trailer & Trailer Hitch Mfg	3793	I
L1	72121100	Trailer Park & Campsite		S
L1	53212002	Trailer Rental		S
L1	48899900	Transportation Service Nec	4119	S
L1	56151000	Travel Agency	4724	S
L1	56173002	Tree Surgeon & Service	783	S
L1	45399808	Trophy Shop & Engraver	5252	R
L1	53212000	Truck Rent / Lease Office	7516	S
L1	48412100	Trucking Except Local	5010	S
L1	48849001	Trucking Terminal Facility		S
L1	44311200	TV / Stereo & Electronics	5731	R
L1	81142001	Upholstery Repair Shop		S
J5	4939	Utility - CAP		U
L1	44311102	Vacuum Cleaner Sales / Service	5717	R
L1	45299000	Variety Store	5719	R
L1	5010	Vehicle Only (not SIC 7515)		S
L1	45421000	Vending Machine CO with Inv.	5962	R
S	8887	Vessel / Outboard Motor Dealer		R
L1	54194000	Veterinary Service	742	S
L1	53223000	Video Tape Rental / Sales	7841	R
L1	49311001	Warehouse / For Local Store	5949	R
L1	49311000	Warehousing / Storage - General	4224	I
L2	49313000	Warehousing/Storage Farm Products		I
J1	22132000	Wastewater Treatment System		U
L1	81149001	Watch, Clock & Jewelry Repair	5944	S
L2	33999902	Water / Wastewater Systems Mfg		I
L1	45439001	Water Filter / Softener Sales	5218	R
J1	22131000	Water Supply Utility		U
L1	23581000	Water Well Drilling		S
L1	81299002	Wedding Chapel		S
L1	81299001	Wedding Planner	7394	S
L1	81131000	Welding Shop	7692	S
L1	42299000	Wholesale Trade Nec	2834	R
L1	32199000	Wood Products Mfg - Nec		I
L1	48841000	Wrecker Service	5541	S