

**TEXAS LAW REQUIRES THAT YOU COMPLETE AND RETURN THIS FORM BEFORE APRIL 15**

**BRAZORIA COUNTY APPRAISAL DISTRICT**

500 North Chenango Angleton, TX 77515  
(979)849-7792

**CONFIDENTIAL**  
**WATERCRAFT RENDITION OF TAXABLE PROPERTY**  
**AS OF JANUARY 1, 2004**

ACCOUNT NO \_\_\_\_\_

TELEPHONE NO \_\_\_\_\_

**WATERCRAFT OWNER and MAILING ADDRESS**

**LEGAL DESCRIPTION and SITUS**

This rendition covers property you own or manage and control as a fiduciary on January 1 of this year. You must file this rendition with the county appraisal district after January 1 and not later than April 15 of this year. On written request, the chief appraiser must extend the deadline to May 15. You may receive an additional 15-day extension if you request it in writing and show good cause for the extension. If the chief appraiser denies an exemption or an exemption applicable to a property on January 1 terminates during the tax year, you must file a rendition form within 30 days after the termination date. If you provide information substantially equivalent to a rendition to a company contracted with the appraisal district to appraise property, you are not required to file this rendition form. If your property is regulated by the Texas Public Utility Commission, Railroad Commission, the federal Surface Transportation Board, or Federal Energy Regulatory Commission, you are not required to file this rendition. The chief appraiser may request a copy of the annual regulatory report.

When required by the Tax Code or by the chief appraiser, the person rendering property shall use the model form adopted by the Comptroller of Public Accounts, or use a form containing information that is in substantial compliance with the model form if approved by the comptroller.

The chief appraiser may request, either in writing or by electronic means, that you provide a statement containing supporting information indicating how the value rendered was determined. The statement must:

1. summarize information sufficient to identify the property including the physical and economic characteristics relevant to the opinion of value, if appropriate, and the source of the information used.
2. state the effective date of the opinion of value; and
3. explain the basis of the value rendered. If your business has 50 or less employees, you may base the value estimate on the depreciation schedules used for federal income tax purposes.

You must deliver the statement within 21 days of the request.

Check the total market value of your property:     Under \$20,000             Over \$20,000  
If you checked "Under \$20,000," you may complete Business Personal Property Rendition of Taxable Property Form 50-144 with Schedule A or this form, whichever you choose.

1. GENERAL INFORMATION:  
USCG DOC NO: \_\_\_\_\_ VESSEL NAME (optional): \_\_\_\_\_  
USAGE (optional): \_\_\_\_\_ YEAR PURCHASED (optional): \_\_\_\_\_  
Where is boat and motor kept or docked when not in use: \_\_\_\_\_

2. BOAT INFORMATION:  
Make \_\_\_\_\_; length \_\_\_\_\_ ft; hull material \_\_\_\_\_; year model \_\_\_\_\_

3. MOTOR INFORMATION:  
Make \_\_\_\_\_; horsepower \_\_\_\_\_; inboard \_\_\_\_\_; outboard \_\_\_\_\_; year model \_\_\_\_\_

4. TRAILER INFORMATION:  
Make \_\_\_\_\_; year model \_\_\_\_\_; purchased new \_\_\_\_\_ used \_\_\_\_\_; year model \_\_\_\_\_

**PROPERTY OWNER'S TOTAL ESTIMATE OF VALUE (OPTIONAL):** \_\_\_\_\_

NOTE: Although rendering a value is not required, such action entitles the property owner to be notified if an appraised value greater than the rendered value is to be submitted to the appraisal review board. Property owners may protest appraised values before the appraisal review board. (Tex. Property Tax Code 25.19)

If this watercraft has been sold, PLEASE ATTACH BILL OF SALE AND ENTER (optional):

Date Sold: \_\_\_\_\_

Name of New Owner: \_\_\_\_\_

Address: \_\_\_\_\_

City and State: \_\_\_\_\_

**AGENT INFORMATION:**

Authorized Agent's Name \_\_\_\_\_

Present mailing address \_\_\_\_\_

City, town or post office, state, ZIP code \_\_\_\_\_

Phone (area code and number) \_\_\_\_\_

Are you the property owner, an employee of the property owner, or an employee of a property owner on behalf of an affiliated entity of the property owner?  Yes  No

This form must be signed and dated. By signing this document, you attest that the information contained on it is true and correct to the best of your knowledge and belief. If you checked "Yes" above, sign and date on the first signature line below. No notarization is required.

Signature

Sign

Here ► \_\_\_\_\_ Date \_\_\_\_\_

If you checked "No" above, you must complete the following:

I swear that the information provided on this form is true and correct to the best of my knowledge and belief.

Signature

Sign

Here ► \_\_\_\_\_ Date \_\_\_\_\_

Subscribed and sworn before me this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_

\_\_\_\_\_  
Notary Public, State of Texas

**SECTION 22.26 OF THE TAX CODE STATE:**

- (a) Each rendition statement or property report required or authorized by this chapter must be signed by an individual who is required to file the Statement Or Report.
- (b) When a corporation is required to file a statement or report, an officer of the corporation or an employee or agent who has been designated in writing by the Board of Directors or by an authorized officer to sign in behalf of the corporation must sign the statement or report.

**IF YOU MAKE A FALSE STATEMENT ON THIS FORM, YOU COULD BE FOUND GUILTY OF A CLASS A MISDEMEANOR OR A STATE JAIL FELONY UNDER SECTION 37.10, PENAL CODE.**

**IF YOU FAIL TO TIMELY FILE A RENDITION OR PROPERTY REPORT REQUIRED BY TEXAS LAW, THE CHIEF APPRAISER MUST IMPOSE A PENALTY IN AN AMOUNT EQUAL TO 10 PERCENT OF THE TOTAL TAXES DUE ON THE PROPERTY FOR THE CURRENT YEAR. IF THE COURT DETERMINES THAT YOU FILED A FALSE RENDITION OR REPORT WITH THE INTENT TO COMMIT FRAUD OR TO EVADE THE TAX OR YOU ALTER, DESTROY, OR CONCEAL ANY RECORD, DOCUMENT, OR THING OR PRESENT TO THE CHIEF APPRAISER ANY ALTERED OR FRAUDULENT RECORD, DOCUMENT, OR THING, OR OTHERWISE ENGAGE IN FRAUDULENT CONDUCT FOR THE PURPOSE OF AFFECTING THE OUTCOME OF AN INSPECTION, INVESTIGATION DETERMINATION, OR OTHER PROCEEDING BEFORE THE APPRAISAL DISTRICT, THE CHIEF APPRAISER MUST IMPOSE AN ADDITIONAL PENALTY EQUAL TO 50 PERCENT OF THE TOTAL TAXES DUE ON THE PROPERTY FOR THE CURRENT YEAR.**