



**Dallas Central
Appraisal District**

February 23, 2004

Dear Sir:

Section 23.24 of the Texas Property Tax Code states that if real property is appraised by a method that takes into account the value of furniture, fixtures and equipment, those same items are not subject to appraisal as personal property. Typically the affected types of businesses are apartments, hotels, motels, nursing homes or car washes.

Except in circumstances where abatements of the real property are involved, Dallas Central Appraisal District does not maintain business personal property accounts on the affected business types. It is therefore not necessary for the owner to render the business personal property and no penalty will be imposed.

Yours truly,

**David Pennington
Manager Business Personal Property**