

April 4, 2018

Comal County Appraisal District Reminds Businesses to Render their Taxable Property by April 1

If you own tangible personal property that is used to produce income, you must file a rendition with the Comal Appraisal District.

A rendition is a report that lists all the taxable property you owned or controlled on Jan. 1 of this year. Property includes inventory and equipment used by a business. Owners do not have to render exempt property, such as church property or an agriculture producer's equipment used for farming.

"The appraisal district may use the information submitted in the rendition to set property values," said Chief Appraiser Rufino H. Lozano.

You can also file a report of decreased value to notify the appraisal district of significant depreciation of your property. "For example, if your property was damaged by a storm, flood or fire last year, you should file a report of decreased value. The appraisal district will look at your property before assigning a value," said Lozano.

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

Rendition statements and property reports for property located in an appraisal district in which one or more taxing units exempt freeport property under Tax Code Section 11.251 must be delivered no later than April 1. A property owner may apply, in writing, for a mandatory extension to May 1.

Different deadlines apply for regulated properties.

A 10 percent to 50 percent penalty may be imposed if a rendition is filed late, incomplete or not at all. Property owners who need more time to file their renditions may file a written request with the chief appraiser on or before the rendition deadline to receive an automatic extension, if allowed.

The chief appraiser may extend the deadline another 15 days for good cause shown in writing by the property owner for each type of property.

For more information about rendering property deadline extensions, penalties and rendition forms, taxpayers may contact the Comal Appraisal District at (830) 625-8597 or visit the office at 900 S. Seguin Ave. in New Braunfels, TX. Details are also available on the Comptroller's Property Tax Assistance Division's website at comptroller.texas.gov/taxes/property-tax/.