

MIDLAND CENTRAL APPRAISAL DISTRICT

4631 ANDREWS HWY. PO BOX 908002

MIDLAND, TEXAS 79708-0002

(432) 699-4991

CONFIDENTIAL AIRCRAFT RENDITION OF TAXABLE PROPERTY

JANUARY 1, 2023

ACCOUNT NUMBER:

AIRCRAFT INFORMATION

(if different from above)

REGISTRATION # _____

MAKE: _____

MODEL: _____

YEAR: _____

SERIAL #: _____

NAME AND MAILING ADDRESS OF AIRCRAFT OWNER
(if different from above)

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 15th of this year. On written request, the chief appraiser must extend the deadline to May 15th. 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 you have previously filed a rendition form and it remains an accurate rendition of your property for this year, you may check the box below and sign this form.

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.

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

Type of ownership

CHECK ONE: Individual Partnership Association Corporation

Authorized agent's name _____

Present mailing address _____

_____ Phone (area code and number) _____

By checking this box, I affirm that the information contained in my most recent rendition statement filed for a prior tax year (this rendition was filed for the ____ tax year) continues to be complete and accurate for the current tax year.

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. OWNERSHIP
CHANGE**

Date Sold: _____ New Owner: _____
Address: _____
City State Zip _____

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. (Section 25.19, Tax Code)

2. A. WHERE IS AIRCRAFT HANGARED _____ **B. NUMBER OF DAYS AIRCRAFT WAS IN
MIDLAND DURING THE PREVIOUS YEAR** _____

3. AIRCRAFT USE: PLEASE CHECK THE BOX BELOW WHICH APPLIES TO AIRCRAFT

- USED ONLY FOR NON-BUSINESS/NON-COMMERCIAL PURPOSES
(NOT LISTED OR CLAIMED WITH IRS)**
- USED FOR BUSINESS BUT NON-COMMERCIAL PURPOSES**
- USED AS A COMMERCIAL AIRCRAFT (CERTIFICATED AIR CARRIER)**

**IF USED AS A COMMERCIAL AIRCRAFT PLEASE CONTACT MIDLAND CENTRAL
APPRAISAL DISTRICT FOR COMMERCIAL AIRCRAFT ALLOCATION FORMS!**

4. ALLOCATION FACTOR CALCULATION. (OPTIONAL)

Section 21.055 of the Property Tax Code requires the MARKET VALUE of a non-commercial aircraft used for business purposes to reflect only its use in this state. The following information MUST be provided in order for Midland Central Appraisal District to calculate the correct allocation factor. (A copy of the log book showing departures may be required to support the statements in this report.)

(1) TOTAL number of departures by the aircraft from a location in this state during the previous tax year. _____

(2) TOTAL number of departures by the aircraft from all locations during the previous tax year. _____

Allocation factor (line 1 divided by line 2) _____

5. AIRCRAFT CONDITION: (OPTIONAL)

IF ANY CONDITIONS EXISTED (OTHER THAN NORMAL DEPRECIATION) ON January 1, such as high engine hours or physical damage which could effect the value of the aircraft please fill out this section.

Engine hours _____ (Please include a copy of the log book showing a description of the aircraft and the actual engine hours as close to January 1 as possible).

Other (explain): _____

**6. PROPERTY OWNERS OPINION OF THE 100% FAIR MARKET VALUE AS OF JANUARY 1, 2023
(OPTIONAL) **** _____

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

Texas Section 22.26 of the Tax Code states:

(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.