

TAX CODE

TITLE 1. PROPERTY TAX CODE

SUBTITLE D. APPRAISAL AND ASSESSMENT

CHAPTER 22. RENDITIONS AND OTHER REPORTS

SUBCHAPTER A. INFORMATION FROM TAXPAYER

The following section was amended by the 89th Legislature. Pending publication of the current statutes, see H.B. 9, 89th Legislature, Regular Session, for amendments affecting the following section.

Sec. 22.01. RENDITION GENERALLY. (a) Except as provided by Chapter 24, a person shall render for taxation all tangible personal property used for the production of income that the person owns or that the person manages and controls as a fiduciary on January 1. A rendition statement shall contain:

- (1) the name and address of the property owner;
- (2) a description of the property by type or category;
- (3) if the property is inventory, a description of each type of inventory and a general estimate of the quantity of each type of inventory;
- (4) the physical location or taxable situs of the property; and
- (5) the property owner's good faith estimate of the market value of the property or, at the option of the property owner, the historical cost when new and the year of acquisition of the property.

(b) When required by the chief appraiser, a person shall render for taxation any other taxable property that he owns or that he manages and controls as a fiduciary on January 1.

(c) A person may render for taxation any property that he owns or that he manages and controls as a fiduciary on January 1, although he is not required to render it by Subsection (a) or (b) of this section.

(c-1) In this section:

- (1) "Secured party" has the meaning assigned by Section 9.102, Business & Commerce Code.
- (2) "Security interest" has the meaning assigned by

Section [1.201](#), Business & Commerce Code.

(c-2) With the consent of the property owner, a secured party may render for taxation any property of the property owner in which the secured party has a security interest on January 1, although the secured party is not required to render the property by Subsection (a) or (b). This subsection applies only to property that has a historical cost when new of more than \$50,000.

(d) A fiduciary who renders property shall indicate his fiduciary capacity and shall state the name and address of the owner.

(d-1) A secured party who renders property under Subsection (c-2) shall indicate the party's status as a secured party and shall state the name and address of the property owner. A secured party is not liable for inaccurate information included on the rendition statement if the property owner supplied the information or for failure to timely file the rendition statement if the property owner failed to promptly cooperate with the secured party. A secured party may rely on information provided by the property owner with respect to:

(1) the accuracy of information in the rendition statement;

(2) the appraisal district in which the rendition statement must be filed; and

(3) compliance with any provisions of this chapter that require the property owner to supply additional information.

(e) Notwithstanding Subsections (a) and (b), a person is not required to render for taxation cotton that:

(1) the person manages and controls as a fiduciary;

(2) is stored in a warehouse for which an exemption for cotton has been granted under Section [11.437](#); and

(3) the person intends to transport outside of the state within the time permitted by Article VIII, Section [1-j](#), of the Texas Constitution for cotton to qualify for an exemption under that section.

(f) Notwithstanding Subsections (a) and (b), a rendition statement of a person who owns tangible personal property used for the production of income located in the appraisal district that, in

the owner's opinion, has an aggregate value of less than \$20,000 is required to contain only:

- (1) the name and address of the property owner;
- (2) a general description of the property by type or category; and
- (3) the physical location or taxable situs of the property.

(g) A person's good faith estimate of the market value of the property under Subsection (a)(5) is solely for the purpose of compliance with the requirement to render tangible personal property and is inadmissible in any subsequent protest, hearing, appeal, suit, or other proceeding under this title involving the property, except for:

- (1) a proceeding to determine whether the person complied with this section;
- (2) a proceeding under Section [22.29\(b\)](#); or
- (3) a protest under Section [41.41](#).

(h) If the property that is the subject of the rendition is regulated by the Public Utility Commission of Texas, the Railroad Commission of Texas, the federal Surface Transportation Board, or the Federal Energy Regulatory Commission, the owner of the property is considered to have complied with the requirements of this section if the owner provides to the chief appraiser, on written request of the chief appraiser, a copy of the annual regulatory report covering the property and sufficient information to enable the chief appraiser to allocate the value of the property among the appropriate taxing units for which the appraisal district appraises property.

(i) Subsection (a) does not apply to a property owner whose property is subject to appraisal by a third party retained by the appraisal district if the property owner provides information substantially equivalent to that required by Subsection (a) regarding the property directly to the third party appraiser.

(j) Subsection (a) does not apply to property that is exempt from taxation.

(k) Notwithstanding Subsections (a) and (b), an individual who has been granted or has applied for an exemption from taxation

under Section [11.254](#) for a motor vehicle the individual owns is not required to render the motor vehicle for taxation.

(l) If the information contained in the most recent rendition statement filed by a person in a prior tax year is accurate with respect to the current tax year, the person may comply with the requirements of Subsection (a) by filing a rendition statement on a form prescribed or approved by the comptroller under Section [22.24](#)(c) on which the person has checked the appropriate box to affirm that the information continues to be complete and accurate.

(m) Notwithstanding Subsections (a) and (b), a person is not required to render for taxation personal property appraised under Section [23.24](#).

Acts 1979, 66th Leg., p. 2249, ch. 841, Sec. 1, eff. Jan. 1, 1982.
Amended by Acts 1981, 67th Leg., 1st C.S., p. 134, ch. 13, Sec. 48, eff. Jan. 1, 1982; Acts 1993, 73rd Leg., ch. 779, Sec. 4, eff. Jan. 1, 1994; Acts 2003, 78th Leg., ch. 1173, Sec. 3, eff. Jan. 1, 2004; Acts 2003, 78th Leg., ch. 1276, Sec. 15.001(b), eff. Sept. 1, 2003.
Amended by:

Acts 2005, 79th Leg., Ch. 941 (H.B. [809](#)), Sec. 1, eff. January 1, 2006.

Acts 2007, 80th Leg., R.S., Ch. 602 (H.B. [264](#)), Sec. 1, eff. January 1, 2008.

Acts 2007, 80th Leg., R.S., Ch. 842 (H.B. [1022](#)), Sec. 2.

Acts 2009, 81st Leg., R.S., Ch. 87 (S.B. [1969](#)), Sec. 27.002(33), eff. September 1, 2009.

Acts 2009, 81st Leg., R.S., Ch. 706 (H.B. [2814](#)), Sec. 3, eff. January 1, 2010.

Acts 2011, 82nd Leg., R.S., Ch. 234 (H.B. [533](#)), Sec. 1, eff. June 17, 2011.

Acts 2013, 83rd Leg., R.S., Ch. 1215 (S.B. [1508](#)), Sec. 1, eff. January 1, 2014.

Acts 2013, 83rd Leg., R.S., Ch. 1259 (H.B. [585](#)), Sec. 11, eff. January 1, 2014.

Sec. 22.02. RENDITION OF PROPERTY LOSING EXEMPTION DURING TAX YEAR OR FOR WHICH EXEMPTION APPLICATION IS DENIED. (a) If an

exemption applicable to a property on January 1 terminates during the tax year, the person who owns or acquires the property on the date applicability of the exemption terminates shall render the property for taxation within 30 days after the date of termination.

(b) If the chief appraiser denies an application for an exemption for property described by Section 22.01(a), the person who owns the property on the date the application is denied shall render the property for taxation in the manner provided by Section 22.01 within 30 days after the date of denial.

Acts 1979, 66th Leg., p. 2249, ch. 841, Sec. 1, eff. Jan. 1, 1982.
Amended by Acts 2003, 78th Leg., ch. 1173, Sec. 4, eff. Jan. 1, 2004.

Sec. 22.03. REPORT OF DECREASED VALUE. (a) A person who believes the appraised value of his property decreased during the preceding tax year for any reason other than normal depreciation may file an information report describing the property involved and stating the nature and cause of the decrease.

(b) Except as provided by Subsection (d) of this section, before determining the appraised value of property that is the subject of a completed and timely filed report as provided by Subsection (a) of this section, the chief appraiser must view the property to verify any reported change in appraised value and its cause and nature. The person who views the property shall note on the back of the property owner's report his name, the date he viewed the property, and his determination of any decrease in appraised value and its cause and nature.

(c) The chief appraiser shall deliver a written notice to the property owner of the determination made as provided by Subsection (b) of this section.

(d) Before determining the appraised value of oil and gas property that is the subject of a completed and timely filed report as provided by Subsection (a) of this section, the chief appraiser must review the appraisal of the property to verify any reported change in appraised value and its cause and nature. The person who reviews the appraisal of the property shall note on the back of the property owner's report his name, the date he reviewed the

appraisal of the property, and his determination of any decrease in appraised value and its cause and nature.

Acts 1979, 66th Leg., p. 2249, ch. 841, Sec. 1, eff. Jan. 1, 1982. Amended by Acts 1981, 67th Leg., 1st C.S., p. 134, ch. 13, Sec. 49, eff. Jan. 1, 1982; Acts 1985, 69th Leg., ch. 315, Sec. 1, 2, eff. Jan. 1, 1986.

Sec. 22.04. REPORT BY BAILEE, LESSEE, OR OTHER POSSESSOR.

(a) When required by the chief appraiser, a person shall file a report listing the name and address of each owner of property that is in his possession or under his management on January 1 by bailment, lease, consignment, or other arrangement.

(b) When required by the chief appraiser, a person who leases or otherwise provides space to another for storage of personal property shall file an information report stating the name and address of each person to whom he leased or otherwise provided storage space on January 1.

(c) This section does not apply to a warehouse for which an exemption for cotton has been granted under Section [11.437](#).

(d) This section does not apply to a motor vehicle that on January 1 is located at a place of business of a person who holds a wholesale motor vehicle auction general distinguishing number issued by the Texas Department of Motor Vehicles under Chapter [503](#), Transportation Code, for that place of business, and that:

(1) has not acquired taxable situs under Section [21.02](#)(a)(1) in a taxing unit that participates in the appraisal district because the vehicle is described by Section [21.02](#)(d);

(2) is offered for sale by a dealer who holds a dealer's general distinguishing number issued by the Texas Department of Motor Vehicles under Chapter [503](#), Transportation Code, and whose inventory of motor vehicles is subject to taxation in the manner provided by Sections 23.121 and 23.122; or

(3) is collateral possessed by a lienholder and offered for sale in foreclosure of a security interest.

Acts 1979, 66th Leg., p. 2249, ch. 841, Sec. 1, eff. Jan. 1, 1982. Amended by Acts 1981, 67th Leg., 1st C.S., p. 134, ch. 13, Sec. 50, eff. Jan. 1, 1982; Acts 1993, 73rd Leg., ch. 779, Sec. 5, eff. Jan.

1, 1994; Acts 2003, 78th Leg., ch. 1276, Sec. 15.001(c), eff. Sept. 1, 2003.

Amended by:

Acts 2005, 79th Leg., Ch. 412 (S.B. 1652), Sec. 9, eff. September 1, 2005.

Acts 2009, 81st Leg., R.S., Ch. 933 (H.B. 3097), Sec. 3K.02, eff. September 1, 2009.

Sec. 22.05. RENDITION BY RAILROAD. (a) In addition to other reports required by Chapter 24 of this code, a railroad corporation shall render the property the railroad corporation owns or possesses as of January 1.

(b) The rendition shall:

(1) list all real property other than the property covered by Subdivision (2) of this subsection;

(2) list the number of miles of railroad together with the market value per mile, which value shall include right-of-way, roadbed, superstructure, and all buildings and improvements used in the operation of the railroad; and

(3) list all personal property as required by Section 22.01 of this code.

Acts 1979, 66th Leg., p. 2249, ch. 841, Sec. 1, eff. Jan. 1, 1982.

Amended by Acts 1981, 67th Leg., 1st C.S., p. 134, ch. 13, Sec. 51, eff. Jan. 1, 1982.

Sec. 22.07. INSPECTION OF PROPERTY. (a) The chief appraiser or his authorized representative may enter the premises of a business, trade, or profession and inspect the property to determine the existence and market value of tangible personal property used for the production of income and having a taxable situs in the district.

(b) An inspection under this section must be during normal business hours or at a time mutually agreeable to the chief appraiser or his representative and the person in control of the premises.

(c) The chief appraiser may request, either in writing or by electronic means, that the property owner provide a statement

containing supporting information indicating how the value rendered under Section 22.01(a)(5) was determined. The statement must:

(1) summarize information sufficient to identify the property, including:

(A) the physical and economic characteristics relevant to the opinion of value, if appropriate; and

(B) 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 the property owner is a business with 50 employees or less, the property owner may base the estimate of value on the depreciation schedules used for federal income tax purposes.

(d) The property owner shall deliver the statement to the chief appraiser, either in writing or by electronic means, not later than the 21st day after the date the chief appraiser's request is received. The owner's statement is solely for informational purposes and is not admissible in evidence in any subsequent protest, suit, appeal, or other proceeding under this title involving the property other than:

(1) a proceeding to determine whether the property owner has complied with this section;

(2) a proceeding under Section 22.29(b); or

(3) a protest under Section 41.41.

(e) A statement provided under this section is confidential information and may not be disclosed, except as provided by Section 22.27.

(f) Failure to comply with this section in a timely manner is considered to be a failure to timely render under Section 22.01 and penalties as described in Section 22.28 shall be applied by the chief appraiser.

Added by Acts 1981, 67th Leg., 1st C.S., p. 135, ch. 13, Sec. 52, eff. Jan. 1, 1982. Amended by Acts 2003, 78th Leg., ch. 1173, Sec. 5, eff. Jan. 1, 2004.

SUBCHAPTER B. REQUIREMENTS AND PROCEDURES

Sec. 22.21. PUBLICIZING REQUIREMENTS. Each year the comptroller and each chief appraiser shall publicize in a manner reasonably designed to notify all property owners the requirements of the law relating to filing rendition statements and property reports and of the availability of forms.

Acts 1979, 66th Leg., p. 2250, ch. 841, Sec. 1, eff. Jan. 1, 1982. Amended by Acts 1981, 67th Leg., 1st C.S., p. 135, ch. 13, Sec. 53, eff. Jan. 1, 1982; Acts 1991, 72nd Leg., 2nd C.S., ch. 6, Sec. 17, eff. Sept. 1, 1991.

Sec. 22.22. METHOD FOR REQUIRING RENDITION OR REPORT. The chief appraiser may require a rendition statement or property report he is authorized to require by this chapter by delivering written notice that the statement or report is required to the person responsible for filing it. He shall attach to the notice a copy of the appropriate form.

Acts 1979, 66th Leg., p. 2250, ch. 841, Sec. 1, eff. Jan. 1, 1982. Amended by Acts 1981, 67th Leg., 1st C.S., p. 135, ch. 13, Sec. 53, eff. Jan. 1, 1982.

Sec. 22.23. FILING DATE. (a) Rendition statements and property reports must be delivered to the chief appraiser after January 1 and not later than April 15, except as provided by Section [22.02](#).

(b) On written request by the property owner, the chief appraiser shall extend a deadline for filing a rendition statement or property report to May 15. The chief appraiser may further extend the deadline an additional 15 days upon good cause shown in writing by the property owner.

(c) Repealed by Acts 2019, 86th Leg., R.S., Ch. 944 (S.B. [2](#)), Sec. 91(4), eff. January 1, 2020.

(d) Notwithstanding any other provision of this section, rendition statements and property reports required to be filed by a property owner regulated by the Public Utility Commission of Texas, the Railroad Commission of Texas, the federal Surface Transportation Board, or the Federal Energy Regulatory Commission

must be delivered to the chief appraiser not later than April 30, except as provided by Section [22.02](#). On written request by the property owner, the chief appraiser shall extend the filing deadline to May 15. The chief appraiser may further extend the deadline an additional 15 days for good cause shown in writing by the property owner.

Acts 1979, 66th Leg., p. 2250, ch. 841, Sec. 1, eff. Jan. 1, 1982. Amended by Acts 1981, 67th Leg., 1st C.S., p. 135, ch. 13, Sec. 53, eff. Jan. 1, 1982; Acts 1985, 69th Leg., ch. 312, Sec. 1, eff. June 7, 1985; Acts 1987, 70th Leg., ch. 185, Sec. 1, eff. Jan. 1, 1988; Acts 1993, 73rd Leg., ch. 924, Sec. 1, eff. Sept. 1, 1993; Acts 1997, 75th Leg., ch. 1039, Sec. 20, eff. Jan. 1, 1998; Acts 2003, 78th Leg., ch. 1173, Sec. 6.

Amended by:

Acts 2017, 85th Leg., R.S., Ch. 357 (H.B. [2228](#)), Sec. 3, eff. January 1, 2018.

Acts 2019, 86th Leg., R.S., Ch. 944 (S.B. [2](#)), Sec. 27, eff. January 1, 2020.

Acts 2019, 86th Leg., R.S., Ch. 944 (S.B. [2](#)), Sec. 91(4), eff. January 1, 2020.

The following section was amended by the 89th Legislature. Pending publication of the current statutes, see H.B. [9](#), 89th Legislature, Regular Session, for amendments affecting the following section.

Sec. 22.24. RENDITION AND REPORT FORMS. (a) A person required to render property or to file a report as provided by this chapter shall use a form that substantially complies with the appropriate form prescribed or approved by the comptroller.

(b) A person filing a rendition or report shall include all information required by Section [22.01](#).

(c) The comptroller may prescribe or approve different forms for different kinds of property but shall ensure that each form requires a property owner to furnish the information necessary to identify the property and to determine its ownership, taxability, and situs. Each form must include a box that the property owner may check to permit the property owner to affirm that the information contained in the most recent rendition statement

filed by the property owner in a prior tax year is accurate with respect to the current tax year in accordance with Section 22.01(1). A form may not require but may permit a property owner to furnish information not specifically required by this chapter to be reported. In addition, a form prescribed or approved under this subsection must contain the following statement in bold type: "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."

(d) Except as required by Section 22.01(a), a rendition or report form shall permit but not require a property owner to state the owner's good faith estimate of the market value of the property.

(e) To be valid, a rendition or report must be sworn to before an officer authorized by law to administer an oath. The comptroller may not prescribe or approve a rendition or report form unless the form provides for the person filing the form to swear that the information provided in the rendition or report is true and accurate to the best of the person's knowledge and belief. This subsection does not apply to a rendition or report filed:

- (1) by a secured party, as defined by Section 22.01;
- (2) by the property owner;
- (3) by an employee of the property owner;
- (4) by an employee of a property owner on behalf of an affiliated entity of the property owner; or
- (5) on behalf of a property owner who is rendering tangible personal property used for the production of income and whose good faith estimate of the market value of that property is not more than \$150,000.

Acts 1979, 66th Leg., p. 2250, ch. 841, Sec. 1, eff. Jan. 1, 1982. Amended by Acts 1981, 67th Leg., 1st C.S., p. 135, ch. 13, Sec. 54, eff. Jan. 1, 1982; Acts 1991, 72nd Leg., 2nd C.S., ch. 6, Sec. 18, eff. Sept. 1, 1991; Acts 1997, 75th Leg., ch. 316, Sec. 1, eff. Sept. 1, 1997; Acts 1999, 76th Leg., ch. 463, Sec. 1, eff. Sept. 1, 1999; Acts 2003, 78th Leg., ch. 1173, Sec. 7, eff. Jan. 1, 2004.

Amended by:

Acts 2007, 80th Leg., R.S., Ch. 602 (H.B. 264), Sec. 2, eff. September 1, 2007.

Acts 2013, 83rd Leg., R.S., Ch. 1215 (S.B. [1508](#)), Sec. 2, eff. January 1, 2014.

Acts 2013, 83rd Leg., R.S., Ch. 1259 (H.B. [585](#)), Sec. 12, eff. January 1, 2014.

Acts 2023, 88th Leg., R.S., Ch. 829 (H.B. [2121](#)), Sec. 1, eff. January 1, 2024.

Sec. 22.25. PLACE AND MANNER OF FILING. A rendition statement or property report required or authorized by this chapter must be filed with the chief appraiser for the district in which the property listed in the statement or report is taxable.

Acts 1979, 66th Leg., p. 2251, ch. 841, Sec. 1, eff. Jan. 1, 1982. Amended by Acts 1981, 67th Leg., 1st C.S., p. 135, ch. 13, Sec. 55, eff. Jan. 1, 1982.

Sec. 22.26. SIGNATURE. (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.

Acts 1979, 66th Leg., p. 2251, ch. 841, Sec. 1, eff. Jan. 1, 1982.

Sec. 22.27. CONFIDENTIAL INFORMATION. (a) Rendition statements, real and personal property reports, attachments to those statements and reports, and other information the owner of property provides to the appraisal office in connection with the appraisal of the property, including income and expense information related to a property filed with an appraisal office and information voluntarily disclosed to an appraisal office or the comptroller about real or personal property sales prices after a promise it will be held confidential, are confidential and not open to public inspection. The statements and reports and the information they contain about specific real or personal property

or a specific real or personal property owner and information voluntarily disclosed to an appraisal office about real or personal property sales prices after a promise it will be held confidential may not be disclosed to anyone other than an employee of the appraisal office who appraises property except as authorized by Subsection (b) of this section.

(b) Information made confidential by this section may be disclosed:

(1) in a judicial or administrative proceeding pursuant to a lawful subpoena;

(2) to the person who filed the statement or report or the owner of property subject to the statement, report, or information or to a representative of either authorized in writing to receive the information;

(3) to the comptroller and the comptroller's employees authorized by the comptroller in writing to receive the information or to an assessor or a chief appraiser if requested in writing;

(4) in a judicial or administrative proceeding relating to property taxation to which the person who filed the statement or report or the owner of the property that is a subject of the statement, report, or information is a party;

(5) for statistical purposes if in a form that does not identify specific property or a specific property owner;

(6) if and to the extent the information is required to be included in a public document or record that the appraisal office is required to prepare or maintain;

(7) to a taxing unit or its legal representative that is engaged in the collection of delinquent taxes on the property that is the subject of the information;

(8) to an employee or agent of a taxing unit responsible for auditing, monitoring, or reviewing the operations of an appraisal district; or

(9) to an employee or agent of a school district that is engaged in the preparation of a protest of the comptroller's property value study in accordance with Section [403.303](#), Government Code.

(c) A person who legally has access to a statement or report

or to other information made confidential by this section or who legally obtains the confidential information commits a Class B misdemeanor if he knowingly:

(1) permits inspection of the statement or report by a person not authorized to inspect it by Subsection (b) of this section; or

(2) discloses the confidential information to a person not authorized to receive the information by Subsection (b) of this section.

(d) No person who directly or indirectly provides information to the comptroller or appraisal office about real or personal property sales prices, either as set forth in Subsection (a) of this section under a promise of confidentiality, or otherwise, shall be liable to any other person as the result of providing such information.

Acts 1979, 66th Leg., p. 2251, ch. 841, Sec. 1, eff. Jan. 1, 1982. Amended by Acts 1981, 67th Leg., 1st C.S., p. 136, ch. 13, Sec. 56, eff. Jan. 1, 1982; Acts 1985, 69th Leg., ch. 148, Sec. 1, eff. Sept. 1, 1985; Acts 1991, 72nd Leg., ch. 836, Sec. 1.1, eff. Sept. 1, 1991; Acts 1991, 72nd Leg., 2nd C.S., ch. 6, Sec. 19, 20, eff. Sept. 1, 1991; Acts 1997, 75th Leg., ch. 316, Sec. 2, eff. Sept. 1, 1997; Acts 2001, 77th Leg., ch. 1430, Sec. 5, eff. Sept. 1, 2001.

Amended by:

Acts 2009, 81st Leg., R.S., Ch. 1153 (H.B. [2941](#)), Sec. 2, eff. June 19, 2009.

The following section was amended by the 89th Legislature. Pending publication of the current statutes, see S.B. [1951](#), 89th Legislature, Regular Session, for amendments affecting the following section.

Sec. 22.28. PENALTY FOR DELINQUENT REPORT; PENALTY COLLECTION PROCEDURES. (a) Except as otherwise provided by Section [22.30](#), the chief appraiser shall impose a penalty on a person who fails to timely file a rendition statement or property report required by this chapter in an amount equal to 10 percent of the total amount of taxes imposed on the property for that year by taxing units participating in the appraisal district. The chief

appraiser shall deliver by first class mail a notice of the imposition of the penalty to the person. The notice may be delivered with a notice of appraised value provided under Section [25.19](#), if practicable.

(b) The chief appraiser shall certify to the assessor for each taxing unit participating in the appraisal district that imposes taxes on the property that a penalty imposed under this chapter has become final. The assessor shall add the amount of the penalty to the original amount of tax imposed on the property and shall include that amount in the tax bill for that year. The penalty becomes part of the tax on the property and is secured by the tax lien that attaches to the property under Section [32.01](#).

(c) A penalty under this chapter becomes final if:

(1) the property owner does not protest under Section [22.30](#) the imposition of the penalty before the appraisal review board;

(2) the appraisal review board determines a protest brought by the property owner under Section [22.30](#) by denying a waiver of the penalty and the property owner does not bring an appeal under Chapter [42](#) or the judgment of the district court sustaining the determination subsequently becomes final; or

(3) a court imposes the penalty under Section [22.29](#) and the order of the court imposing the penalty subsequently becomes final.

(d) To help defray the costs of administering this chapter, a collector who collects a penalty imposed under Subsection (a) shall remit to the appraisal district that employs the chief appraiser who imposed the penalty an amount equal to five percent of the penalty amount collected.

Added by Acts 2003, 78th Leg., ch. 1173, Sec. 8, eff. Jan. 1, 2004.

Amended by:

Acts 2005, 79th Leg., Ch. 1126 (H.B. [2491](#)), Sec. 4, eff. September 1, 2005.

Acts 2011, 82nd Leg., R.S., Ch. 234 (H.B. [533](#)), Sec. 2, eff. June 17, 2011.

Sec. 22.29. PENALTY FOR FRAUD OR INTENT TO EVADE TAX. (a)

The chief appraiser shall impose an additional penalty on the person equal to 50 percent of the total amount of taxes imposed on the property for the tax year of the statement or report by the taxing units participating in the appraisal district if it is finally determined by a court that:

(1) the person filed a false statement or report with the intent to commit fraud or to evade the tax; or

(2) the person alters, destroys, or conceals any record, document, or thing, or presents to the chief appraiser any altered or fraudulent record, document, or thing, or otherwise engages in fraudulent conduct, for the purpose of affecting the course or outcome of an inspection, investigation, determination, or other proceeding before the appraisal district.

(b) Enforcement of this section shall be by a proceeding initiated by the district or county attorney of the county in which the appraisal is established, on behalf of the appraisal district.

(c) In making a determination of liability under this section, the court shall consider:

(1) the person's compliance history with respect to paying taxes and filing statements or reports;

(2) the type, nature, and taxability of the specific property involved;

(3) the type, nature, size, and sophistication of the person's business or other entity for which property is rendered;

(4) the completeness of the person's records;

(5) the person's reliance on advice provided by the appraisal district that may have contributed to the violation;

(6) any change in appraisal district policy during the current or preceding tax year that may affect how property is rendered; and

(7) any other factor the court considers relevant.

(d) The chief appraiser may retain a portion of a penalty collected under this section, not to exceed 20 percent of the amount of the penalty, to cover the chief appraiser's costs of collecting the penalty. The chief appraiser shall distribute the remainder of the penalty to each taxing unit participating in the appraisal district that imposes taxes on the property in proportion to the

taxing unit's share of the total amount of taxes imposed on the property by all taxing units participating in the district.

Added by Acts 2003, 78th Leg., ch. 1173, Sec. 8, eff. Jan. 1, 2004.

Sec. 22.30. WAIVER OF PENALTY. (a) The chief appraiser may waive the penalty imposed by Section 22.28 if the chief appraiser determines that the person exercised reasonable diligence to comply with or has substantially complied with the requirements of this chapter. A written request, accompanied by supporting documentation, stating the grounds on which penalties should be waived must be sent to the chief appraiser before June 1 or not later than the 30th day after the date the person received notification of the imposition of the penalty, whichever is later. The chief appraiser shall make a determination of the penalty waiver request:

- (1) based on the information submitted; and
- (2) after consideration of the factors described by Subsection (b).

(a-1) If the chief appraiser denies the penalty waiver request, the chief appraiser shall deliver by first class mail written notice of the denial to the property owner. The property owner may protest the imposition of the penalty before the appraisal review board. To initiate a protest, the property owner must file written notice of the protest with the appraisal review board before June 1 or not later than the 30th day after the date the property owner receives the notice of denial, whichever is later.

(b) The appraisal review board shall determine the protest after considering:

- (1) the person's compliance history with respect to paying taxes and filing statements or reports;
- (2) the type, nature, and taxability of the specific property involved;
- (3) the type, nature, size, and sophistication of the person's business or other entity for which property is rendered;
- (4) the completeness of the person's records;
- (5) the person's reliance on advice provided by the appraisal district that may have contributed to the person's

failure to comply and the imposition of the penalty;

(6) any change in appraisal district policy during the current or preceding tax year that may affect how property is rendered; and

(7) any other factors that may have caused the person to fail to timely file a statement or report.

(c) The procedures for a protest before the appraisal review board under this section are governed by the procedures for a taxpayer protest under Subchapter C, Chapter 41. The property owner is entitled to appeal under Chapter 42 an order of the appraisal review board determining a protest brought under this section.

(d) Notwithstanding any other provision of this section, the chief appraiser and a protesting property owner may enter into a settlement agreement on the matter being protested, if both parties agree that there was a mistake.

Added by Acts 2003, 78th Leg., ch. 1173, Sec. 8, eff. Jan. 1, 2004.

Amended by:

Acts 2011, 82nd Leg., R.S., Ch. 234 (H.B. 533), Sec. 2, eff. June 17, 2011.

SUBCHAPTER C. OTHER REPORTS

Sec. 22.41. REPORT OF POLITICAL SUBDIVISION ACTIONS AFFECTING REAL PROPERTY VALUES. (a) At the request of the chief appraiser of an appraisal district in which a political subdivision of this state has territory, the governing body of the political subdivision shall deliver a written report to the chief appraiser describing each of the following actions taken by the governing body in the preceding period specified in the request:

(1) a zoning action;

(2) an action that directly restricts the use of real property or a class of real property specified by the action or that exempts real property or a class of real property specified by the action from an existing restriction on the use of the property; or

(3) an action that grants the owner or custodian of real property specified by the action the right or authority to make

a change or improvement to the property.

(b) The report is not required to include an action that does not apply to real property in the appraisal district whose chief appraiser requested the report.

(c) The chief appraiser in the request for a report shall specify the period to be covered by the report. The governing body is not required to include in the report an action included in a previous report made to the chief appraiser of the same appraisal district. The governing body must deliver the report to the chief appraiser not later than the 30th day after the date of the request, unless the chief appraiser specifies or agrees to a later date.

(d) As soon as practicable after delivering a report to the chief appraiser under Subsection (c), the governing body making the report shall deliver a copy of the report to the governing body of each taxing unit in which is located property affected by an action included in the report.

Added by Acts 1989, 71st Leg., ch. 796, Sec. 15, eff. Sept. 1, 1989.