

FAQ – Frequently Asked Questions, Business Personal Property

1. I moved my business. When do I need to report this, and what do I need to do?

This should be reported as soon as the move takes place. Please provide information regarding the move on either the yearly rendition form, or the correction form linked below:

<http://www.hcad.org/assets/uploads/pdf/forms/25-25bp.pdf>

2. I closed my business. What do I need to do?

You need to provide information regarding the business closure on either the yearly rendition form, or the affidavit linked below:

http://www.hcad.org/assets/uploads/pdf/AP_fill.pdf

3. I sold my business. What do I need to do?

Please provide information regarding the sale of your business on either the yearly rendition form, or the affidavit linked below:

http://www.hcad.org/assets/uploads/pdf/AP_fill.pdf

4. I sold a vehicle. What do I need to do?

You need to provide information regarding the sale of your vehicle on either the yearly rendition form, or the affidavit linked below:

http://www.hcad.org/assets/uploads/pdf/AP_fill.pdf

5. I purchased business vehicles in Harris County, but have them in Fort Bend County. Where do I pay taxes?

Business vehicles are taxable in the county where they are:

- a. located on January 1- if the vehicles are there for more than a temporary period, or
- b. *normally located* if located elsewhere on January 1, or
- c. *normally returned to between uses* if they not located in any one place for more than a temporary period of time.

6. How do I notify the appraisal district of a business or business vehicle that is not on the tax roll?

If you have verified that an HCAD account for the business or business vehicle does not exist by searching the records at www.hcad.org, you may send an email help@hcad.org to provide this information.

7. What do I have to do if I changed to a virtual office? I've moved from the space I was leasing and I still have the business, but I'm not leasing another space or office and the business owns no assets.

If the business no longer owns any assets, indicate this in Part 2 of the yearly rendition form by checking the box next to "Business Owned No Assets as of Jan 1". You will find the rendition form, Form 22.15, at the link below:

<http://www.hcad.org/hcad-forms/hcad-all-forms/>

8. Is software taxable as business personal property?

Typical computer software installed on a PC is normally considered intangible personal property and not taxable. Exceptions exist such as software that is vital to the operation of computerized machinery.