



Return to:
Harris Central Appraisal District
Business & Industrial Property Div.
PO Box 922007
Houston TX 77292-2007

BUSINESS PERSONAL PROPERTY RENDITION CONFIDENTIAL



January 1, 2026

Account Number

iFile™ Number

Form 22.15 (11/25)

For assistance, please refer to important information and instruction sheet.

Part 1. Property Owner Name, Business Name, Address, Phone and Physical Location or Situs [Required]:

Business Name

Business Owner

☐ This business is related to other business entities (or accounts) at this location:

Mailing Address, City, State, Zip Code

Name of Business Entity

Account Number

Property Location Address, City, State, Zip Code

Phone (area code and number)

Name of Business Entity

Account Number

Part 2. Business Information: Please address all that apply. Optional but very important.

Sales Tax Permit Number

Business Start Date at Location

Business Closed Date

If business closed, were assets still in place as of Jan 1? Yes ☐ No ☐

Square Feet Occupied

Business Description

Ownership Type

Business Type

☐ The business owned no taxable assets in Harris County as of Jan 1

☐ Individual

☐ Manufacturing

☐ Corporation

☐ Wholesale

☐ Partnership

☐ Retail

☐ This is a new business or location for the above tax year

☐ Other

☐ Service

Business Sold Date

New Owner

Business Moved Date

New Location, City, State, Zip Code

Part 3. Market Value Certification: If checked, you will not be required to file a rendition in future years unless you are required to do so by the chief appraiser.

☐ By checking this box, I certify that the total market value of this property is not more than \$125,000. [If checked, you may skip to part 5 and page 2 is optional]

Part 4. Affirmation of Prior Year Rendition: (Check only if applicable and your assets were exactly the same as the prior rendition form.)

☐ By checking this box, I affirm that the information contained in the most recent rendition statement filed for a prior tax year (the _____ tax year) continues to be complete and accurate for the current tax year. [If checked, page 2 is optional]

Part 5. Sign and Date Form: 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.

Indicate if you are filling out this form as:

- ☐ Owner / Employee
☐ Authorized Agent
☐ Fiduciary
☐ Secured Party

Signature

Printed Name

Company Name

Title

(_____) Phone No.

Date

Email (optional)

Notarization: Complete if signer is not a secured party, owner, employee, officer of the company or affiliated company, or on behalf of the property owner where the good faith estimate of value is more than \$150,000.

SUBSCRIBED AND SWORN TO BEFORE ME THIS:

_____ day of _____, 20 ____.

SEAL

Notary Public Signature

State

Owner Name: _____ Did you timely apply for a September 1 inventory date? (Optional) ☐ Yes ☐ No Does your inventory involve interstate/foreign commerce? (Optional) ☐ Yes ☐ No Does your inventory involve freeport goods? (Optional) ☐ Yes ☐ No	Account Number: _____ Is your inventory located in an active Foreign Trade Zone ? (Optional) ☐ Yes ☐ No Site # _____
---	---

For each part below you may attach additional sheets if necessary, identified by business name, account number, and "part".

Part 6. Inventory, Raw Materials, Work in Process and Supplies (Required unless you checked a box in Part 3 or 4): List all taxable property by type.

Assets Type/Category	Description	Estimate of Quantity	Good Faith Estimate of Market Value* OR	Historical Cost When New** AND	Year Acquired**	Property Address or Address Where Taxable (if different from page 1)	Property Owner Name/Address (if you manage or control property as a fiduciary)
A. Inventory							
B. Raw Materials							
C. Work in Process							
D. Supplies							

Part 7. Furniture, Fixtures, Machinery, Equipment, Computers (Required unless you checked a box in Part 3 or 4): List all taxable property by type and total each column

Assets Type/Category	A. Furniture & Fixtures	B. Office Machines	C. Mobile Radio, Telephone, PBX, Cell Phone, Fax	D. All other Machinery & Equipment	E. Computers: PCs, Servers & Peripherals	F. Computers: Mainframes	G. Miscellaneous (signs, rental inventory, etc.)	Describe Miscellaneous Assets (from column G)
Good Faith Estimate of Market Value*								
Historical Cost When New** and Year Acquired**	2011 & Prior							
	2012							
	2013							
	2014							
	2015							
	2016							
	2017							
	2018							
	2019							
	2020							
	2021							
	2022							
	2023							
	2024							
	2025							
COST TOTALS								

Part 8. Property Under Bailment, Lease, Consignment or Other Arrangement (Required unless you checked a box in Part 3 or 4):

Property Owner's Name	Property Owner's Address	General Property Description

* If you provide an amount in the "good faith estimate of market value", you need not complete "historical cost when new" and "year acquired."
 ** If you provide an amount in the "historical cost when new" and "year acquired", you need not complete "good faith estimate of market value."

D
1
1
1
1
2
5
F
1
0
2

Owner Name: _____

Account Number: _____

Description of Inventory: _____

Property Location Address: _____

Special Attachment 23.12A -- Inventory Detail Report

Attach this form to your completed rendition along with supporting documentation if you own inventory and you believe the January 1 value was less than the cost. **NOTE:** If you have applied for and received September 1 inventory value, provide cost data as of September 1, 2025 and markdown data for September, October, and November of 2025.

Part 1. Inventory Cost.

1. Beginning unadjusted FIFO cost of inventory as of January 1, 2026 _____

\$

2. List any adjustments (such as shrinkage, spoilage, obsolescence reserve, etc.) and provide dollar amount for each adjustment.

\$

\$

\$

Adjusted Cost Total

\$

Part 2. Inventory Markdown Details.

3. January 2026 markdowns to January 1st inventory items at cost _____

\$

4. February 2026 markdowns to January 1st inventory items at cost _____

\$

5. March 2026 markdowns to January 1st inventory items at cost _____

\$

6. Total 1st Quarter markdowns at cost _____

\$

Part 3. Inventory Turnover Ratio for 2025.

7. Total cost of goods sold for this location for 2025 _____

\$

8. Average 2025 inventory for this location _____

\$

9. Divide line 7 by line 8 to equal inventory turns per year (enter here) _____

Part 4. Inventory Age as of January 1.

10. Cost of inventory aged 0-3 months-----

\$

11. Cost of inventory aged 4-6 months-----

\$

12. Cost of inventory aged 7-9 months-----

\$

13. Cost of inventory aged 10-12 months-----

\$

14. Cost of inventory aged 13-24 months-----

\$

15. Cost of inventory aged 25-36 months-----

\$

16. Cost of inventory aged 37-48 months-----

\$

17. Cost of inventory aged 49-60 months-----

\$

18. Cost of inventory aged more than 60 months-----

\$

19. Total Cost of Inventory (add lines 10-18) _____

Part 5. Unusual Circumstances Affecting Inventory Value.

20. Briefly explain any unusual circumstances (recalls, damage, etc.) existing on January 1 that would have caused your inventory to be worth less than its January 1 FIFO cost: