

Instruction for Form 22.15L

Special Information for Lessors of Business Personal Property

If your principal business activity is leasing items to others, or you lease out a substantial number of these items, we can better appraise the assets and prevent errors from happening if you itemize them in the manner shown on attachment 22.15L.

We have provided a blank Form 22.15L for this purpose. However, we strongly encourage you to provide the information electronically. We offer interactive formats for property owners interested in updating the prior year's file and submitting the updated file as the current year rendition. Please consider the advantages of using an electronic format to submit renditions of leased equipment for your company. The district will accept electronic media in most formats. Appraised values and jurisdiction information will be made available much earlier than would otherwise be possible. For additional information about electronic renditions, or for answers to other questions please call the appraisal district's Leasing Section at (713) 957-5607.

Instructions for 22.15L:

Please label all attachments and correspondence with your appraisal account number and tax year.

Whether you provide the listing on Attachment 22.15L or in an electronic form, it must include the following information:

1. Lease and/or contract number.
2. Name and address of lessee. **Do not use a Post Office box number.**
3. Location of leased property, if different from the physical address.
4. Complete description of the leased property including Vehicle Identification (VIN) number.
Make certain you include the license plate number if known.
5. Good faith estimate of market value if your total business assets are worth \$20,000 or more.
6. Year of acquisition (optional).
7. Acquisition cost, including all sales tax, freight, and installation (optional).