

Are there penalties for failure to comply or for rendering false information?

There are two levels of penalties for failure to comply. If you fail to file your rendition or explanatory statement before the deadline or you do not file it at all, the penalty is equal to 10% of the amount of taxes ultimately imposed on the property. If a court determines that you have committed fraud or done other acts with the intent of evading taxes on the property, a penalty equal to 50% of the taxes ultimately imposed on the property will be levied. The penalty will be a separate line item on your tax bill.

If I can't file on time, what should I do?

If you need more time to complete your rendition, you have the right to an automatic extension to May 15, upon written request, and a further 15-day extension if you show good cause in writing. The May 15 extension form must be mailed or delivered no later than April 15. If you need the additional extension for good cause, your written request must be mailed or delivered no later than May 15.

For additional information regarding property tax law, visit the Texas Comptroller website at:

<https://comptroller.texas.gov/taxes/property-tax/>

About Us

The primary function of the El Paso Central Appraisal District (EPCAD) is to provide a timely and accurate appraisal roll to the taxing entities of El Paso while providing quality service to the taxpayers of El Paso in the most cost effective manner possible.

The El Paso Central Appraisal District is supported entirely by the participating taxing entities of El Paso County.

The mission of the El Paso Central Appraisal District is to accurately and equitably interpret the market value of all taxable property in El Paso County.

El Paso Central Appraisal District

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Hours of Operation:

Mon-Fri: 8 a.m. to 5 p.m.



EL PASO CENTRAL
APPRAISAL DISTRICT

TANGIBLE PERSONAL PROPERTY INFORMATION

*General Information to help
Identify Tangible Personal
Property and File Renditions*

Dinah L. Kilgore, R.P.A.
Executive Director/ Chief Appraiser

What is Tangible Personal Property?

Tangible personal property is the assets of a business, such as machinery, equipment, tools and office furnishings. It could also include items such as household appliances, signs, computers, leasehold improvements, supplies, leased equipment and any other equipment used in a business or income producing activity.



Who is required to file?

All Business owners including but not limited to proprietorships, partnerships, corporations, self-employed agents or contractors, and property owners who lease, loan or rent property who are in possession of assets on January 1st must file each year.

Why must I file a return?

Texas law requires that all tangible personal property be reported each year to the Property Appraiser's office. If you receive a rendition form, it is because our office has determined that you may have property to report. If you feel the form is not applicable, return it with an explanation. Either way, the form must be returned. Failure to receive a Personal Property Rendition Form does not relieve you of your responsibility to file.

What information is needed to file?

General information regarding the business, including the business name, owner name, and location, along with information about the tangible personal property is needed. A detailed listing should include the asset, the original cost, and date acquired. If the original cost is not known, a good faith estimate of market value may be provided.

What will the appraisal district do with my rendition?

Your rendition will be analyzed and used; along with other information we collect on similar businesses, to develop an estimate of value for your property.



Frequently Asked Questions

When must the rendition be filed?

Typically, the last day to file a timely rendition is April 15. If you mail the rendition, it must be postmarked on or before April 15. If you hand deliver it or use a private delivery service such as Federal Express, it must be physically received in our office before the close of business on April 15. If your property must be rendered because the chief appraiser has denied or cancelled an exemption, you must render it within 30 days of the date the chief appraiser denies or cancels the exemption.

Where must the rendition be filed?

Renditions for property located in El Paso County must be filed with EPCAD. The mailing address for the general rendition forms is El Paso Central Appraisal District, Business Personal Property Department, 5801 Trowbridge Drive, El Paso, TX 79925.

If my assets are exactly the same as reported in my prior year rendition, do I still need to render?

Yes. If your personal property assets on January 1, were exactly the same as those assets contained in your most recent rendition statement you have filed with the appraisal district, then all you need to do is check the affirmation box in Section 3 of the rendition form. After checking the affirmation box in Part 3, complete the Signature and Affirmation box at the bottom of the page.

Is my information confidential?

Yes. Information contained in a rendition cannot be disclosed to third parties except in very limited circumstances. In addition, the code specifically provides that any estimate of value you provide is not admissible in proceedings other than a protest to the ARB or court proceedings related to penalties for failure to render. The final value we place on your property is public information, but your rendition is not.