



Young Central Appraisal District

505 5th Street • PO Box 337 • Graham, TX 76450

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Attached is the business personal property rendition form to be completed and returned by April 15, 2026.

What is Business Personal Property (BPP)?

BPP is the assets of a business. Some examples are:

- Supplies
- Vehicles
- Fixtures
- Furniture
- Phones
- Computers
- Tools
- Office Equipment
- Inventory
- Machinery
- Signage
- Raw Materials

Who must file a rendition?

All business owners operating on January 1 must submit a rendition to the Appraisal District that has jurisdiction over the physical location of the business. (Texas Property Tax Code Section 22.01)

What do I need to include in the rendition?

General information such as Owner Name, DBA, physical/ mailing address, and description of business should be included on the form. All assets used in producing income for the business should be rendered on pages two and or three of Form 50-144.

Do I need to report assets that I lease or rent?

Yes, leased/rented/consigned assets should be reported on Schedule F of the form. The property owners' name, address, and a general description of the property should be rendered.

Is my information confidential?

Yes. The detailed asset information provided on the rendition form is not public information. (Texas Property Tax Code Section 22.27)

Are there penalties for not submitting a rendition?

The Chief Appraiser shall impose a penalty of 10% of the total amount of taxes imposed for properties who fail to submit a timely rendition. There may be additional penalties imposed for fraud or intent to evade tax. (Texas Property Tax Code Section 22.28 & 22.29)

What if I have more than one location?

All locations with a separate physical address must be rendered individually as the entities for each location may be different. In cases where you have a single business operating in neighboring suites, you may note as such on the rendition form to be rendered as one account.

What if I use my personal equipment/vehicle for my business?

All equipment used to produce income for the business must be reported. This includes assets that may be used by the business as well as for personal use. If you are using a passenger car or light truck for both personal use and business use, you may qualify for an exemption for up to one vehicle. Form 50-759 can be found on our website YoungCad.org and is due no later than April 30 of the year for which you are requesting the exemption.

What is the difference between Historical Cost When New and Good Faith Estimate of Market Value?

Historical Cost When New is what the original purchaser paid for the asset when it was new. Good Faith Estimate is what your best estimate would be for the open market value of the asset on January 1 of the given year. If you purchased the item used and do not know what the original owner purchased the assets for, please note that.

If your business Closed or Sold prior to January 1, 2026, fill out section 4:

Business closed date

Did assets remain in places as of January 1

Sign and return

If your business Moved prior to January 1, 2026, fill out section 4:

New location

City, State, Zip

Business Moved Date

All other applicable sections including value

Sign and return

If your business Sold prior to January 1, 2026, fill out section 4:

Business Sold Date

New Owner (Name and Address)

All other applicable sections including value

Sign and return.

How do I submit a rendition form?

- Online (business owners only)
- Email- youngcad@youngcad.org
- Mail- Young County Appraisal District
C/O BPP
PO Box 337
Graham, Texas 76450
- Hand deliver
505 5th Street
Graham, Texas 76450

Please note that failure to receive a rendition does not alleviate your responsibility to file a completed form 50-144 by April 15.