

NEWS RELEASE from the Smith County Appraisal District 245 SSE Loop 323, Tyler, TX 75702. (903) 510-8600. Carol McNeil, Chief Appraiser.

For **Immediate** Release

March 27, 2025

Smith County Appraisal District Reminds Businesses to Render their Taxable Property by April 15

If you own tangible personal property that is used to produce income, you must file a rendition with the Smith County Appraisal District by April 15.

A rendition is a report that lists all the taxable property you owned or controlled on Jan. 1 of this year. Property includes inventory and equipment used by a business. Owners do not have to render exempt property, such as church property or an agriculture producer's equipment used for farming.

"The appraisal district may use the information submitted in the rendition to set property values," said Chief Appraiser Carol McNeil.

You can also file a report of decreased value to notify the appraisal district of significant depreciation of your property. "For example, if your property was damaged by a storm, flood or fire last year, you should file a report of decreased value. The appraisal district will look at your property before assigning a value," said McNeil.

For most property types, renditions must be filed after Jan. 1 and no later than April 15. Different deadlines apply in certain appraisal districts. A property owner may apply, in writing, for a mandatory extension to May 15.

Different deadlines apply for regulated properties.

A 10 percent to 50 percent penalty may be imposed if a rendition is filed late, incomplete or not at all. Property owners who need more time to file their renditions may file a written request with the chief appraiser on or before the rendition deadline to receive an automatic extension.

The chief appraiser may extend the deadline another 15 days for good cause shown in writing by the property owner for each property type.

For more information about rendering property, deadline extensions, penalties and rendition forms, contact the Business Personal Property Department at Smith County Appraisal District, (903) 510-8600, or visit the district's office at 245 SSE Loop 323, Tyler. Information is also available from the Comptroller's Property Tax Assistance Division's website at comptroller.texas.gov/taxes/property-tax/.