



BLANCO COUNTY APPRAISAL DISTRICT

Business Personal Property Department

Request for Waiver of BPP Rendition Penalty

GENERAL INFORMATION: This form is to request a waiver of penalty for failure to timely file a rendition or property report.

FILING INSTRUCTIONS: This document and all supporting documentation must be filed with the appraisal district office no later than 30 days after the date the property owner receives notification of the penalty. **Note: All areas on the form must be completed before submission as the request can be denied for incompleteness.**

SECTION 1: Owner and Business Information

Business Name

Appraisal District Account Number

Property Location Address, City, State, ZIP Code

Email Address

Phone (area code and number)

SECTION 2: Law and Requirements

Pursuant to Texas Property Tax Code Sections 22.28, the chief appraiser shall impose a penalty on a person who fails to timely file a rendition or property report...equal to 10 percent of the total amount of taxes imposed on the property for that year by taxing units participating in the appraisal district.

Pursuant to Texas Property Tax Code Sections 22.29, the chief appraiser shall impose an additional penalty on the person equal to 50 percent of the total amount of taxes imposed on the property...if it is finally determined by a court that the person filed a false statement or report with the intent to commit fraud or to evade the tax...

Texas Property Tax Code Section 22.30 states that the chief appraiser may waive the penalty imposed if it is determined that the person exercised reasonable diligence to comply with or has substantially complied with the requirement. **The written request for waiver of penalty must be submitted no later than 30 days after the date the person receives notification of the penalty.**

The business owner, **by written request and supporting documentation**, may request a waiver of the penalty.

The business owner should state the grounds on which the penalty should be waived.

The chief appraiser shall make a determination of the penalty waiver request based on the information and supporting documentation submitted. Requests that are submitted late will be denied.

SECTION 3: Compliance and Grounds for Waiver

Comments/Grounds for Waiver (attached additional sheets, if needed):

SECTION 4: Supporting Documentation

Supporting documentation attached? Yes No

SECTION 5: Signature

I attest that the information on this form is true and accurate to the best of my knowledge and belief.

Printed Name of Authorized Individual

Signature of Authorized Individual

Date

P.O. Box 338
Johnson City, Texas 78636
Phone: 830-868-4013
Fax: 830-868-7330