



**ELLIS APPRAISAL DISTRICT**  
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To: Builder / Developer

Re: Residential Inventory Renditions

Builder/Developer:

Section 22.01(b) of the Property Tax Code states, “when required by the chief appraiser, a person shall render for taxation any other taxable property that he owns or that he manages and controls as a fiduciary on January 1.”

You have already received a letter stating that you must render your residential inventory and that the rendition must be received not later than April 15, 2010. While we realize there is still time for you to file before this date, we have historically received many renditions after this deadline.

We want to make sure that you are aware of the law regarding required renditions. Section 22.28(a) of the Property Tax Code states that **“except as otherwise provided by Section 22.30, the chief appraiser shall impose a penalty on a person who fails to timely file a rendition statement or property report required by this chapter in an amount 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.”**

Please understand that **we do not want to impose this 10% penalty**, but if your rendition of real property inventory is not submitted by April 15<sup>th</sup>, the law says that we **shall** impose it. Please help us avoid the imposition of this penalty by returning your rendition no later than April 15.

If you have any questions please contact me or if you would like to refer to the Property Tax Code on this issue you may visit our website at [www.elliscad.com](http://www.elliscad.com).

Sincerely,  
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Appraiser, Residential  
972-937-3552 ext. 111  
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