



# Report of Leased Space for Storage of Personal Property

Property Tax  
**Form 50-148**

**CONFIDENTIAL**

Appraisal District's Name

Phone (area code and number)

Address, City, State, ZIP Code

Business Name

Phone (area code and number)

Address, City, State, ZIP Code

**This document must be filed with the appraisal district office in the county in which your property is taxable. It must not be filed with the office of the Comptroller of Public Accounts. Location and address information for appraisal district offices may be found at [comptroller.texas.gov/propertytax/references/directory/cad](http://comptroller.texas.gov/propertytax/references/directory/cad).**

## State the Year for Which You are Rendering Property

Tax Year

## Instructions for Filing

**GENERAL INSTRUCTIONS:** This report covers space you leased for storage of personal property on January 1 of this year. When required by the chief appraiser you must file this report with your county appraisal district after January 1 and not later than April 15 of this year. On written request, the chief appraiser must extend the deadline to May 15. You may receive an additional 15-day extension if you request it in writing and show good cause for the extension.

If you have previously filed a report form and it remains an accurate report of your property for this year, you may check the box below and sign this form.

## Lessee Information

When required by the chief appraiser, a person who leases or otherwise provides space to another for storage of personal property shall file an information report stating the name and address of each person to whom he leased or otherwise provided storage space on January 1. [Tax Code Section 22.04(b)].

Name	Address

Please indicate if you are filling out this form as:

Authorized Agent     Fiduciary     Secured Party

Name of Authorized Agent, Fiduciary, or Secured Party

Mailing Address

City, State, ZIP Code

Phone (area code and number)

By checking this box, I affirm that the information contained in my most recent report filed for a prior tax year (the \_\_\_\_\_ tax year) continues to be complete and accurate for the current tax year.

Are you the property owner, an employee of the property owner, or an employee of a property owner on behalf of an affiliated entity of the property owner?  Yes  No

Are you a secured party with a security interest in the property subject to this rendition and with a historical cost new of more than \$50,000, as defined and required by Tax Code Section 22.01(c-1) and (c-2)?  Yes  No

If you checked "Yes" to this question, you must attach a document signed by the property owner, an employee of the property owner, or an employee on behalf of an affiliated entity of the property owner indicating consent for you to file the rendition.

**This form must be signed and dated. By signing this document, you attest that the information contained on it is true and correct to the best of your knowledge and belief.**

If you checked "Yes" to either question above, sign and date on the first signature line below. No notarization is required.

**print here** ▶ \_\_\_\_\_

**sign here** ▶ \_\_\_\_\_ Date: \_\_\_\_\_

If you checked "No" to the first question above, you must complete the following:  
I swear that the information provided on this form is true and correct to the best of my knowledge and belief.

**print here** ▶ \_\_\_\_\_

**sign here** ▶ \_\_\_\_\_ Date: \_\_\_\_\_

Subscribed and sworn before me this \_\_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_\_.

\_\_\_\_\_  
Notary Public, State of Texas

**Tax Code Section 22.26 states:**

- (a) Each rendition statement or property report required or authorized by this chapter must be signed by an individual who is required to file the statement or report.
- (b) When a corporation is required to file a statement or report, an officer of the corporation or an employee or agent who has been designated in writing by the board of directors or by an authorized officer to sign in behalf of the corporation must sign the statement or report.

**Tax Code Section 22.01 (c-1) states:**

In this section:

- (1) "Secured party" has the meaning assigned by Section 9.102, Business & Commerce Code.
- (2) "Security interest" has the meaning assigned by Section 1.201, Business & Commerce Code.

**Tax Code Section 22.01 (c-2) states:**

With the consent of the property owner, a secured party may render for taxation any property of the property owner in which the secured party has a security interest on January 1, although the secured party is not required to render the property by Subsection (a) or (b). This subsection applies only to property that has a historical cost when new of more than \$50,000.

**Tax Code Section 22.01 (d-1) states:**

A secured party who renders property under Subsection (c-2) shall indicate the party's status as a secured party and shall state the name and address of the property owner. A secured party is not liable for inaccurate information included on the rendition statement if the property owner supplied the information or for failure to timely file the rendition statement if the property owner failed to promptly cooperate with the secured party. A secured party may rely on information provided by the property owner with respect to:

- (1) the accuracy of information in the rendition statement;
- (2) the appraisal district in which the rendition statement must be filed; and
- (3) compliance with any provisions of this chapter that require the property owner to supply additional information

**If you make a false statement on this form, you could be found guilty of a Class A misdemeanor or a state jail felony under Penal Code Section 37.10.**