

HOWARD COUNTY APPRAISAL DISTRICT

Late Rendition Penalty Waiver Request Form

GENERAL INSTRUCTIONS:

This form is used to request a waiver of the rendition penalty. The request must be in writing, stating the grounds on which penalties should be waived, and may be accompanied by supporting documentation.

Pursuant to Texas Tax Code, Sections 22.28 and 22.29, if a person/business owner fails to file or to timely file, a Business Personal Property Rendition, the Chief Appraiser must impose a penalty in an amount equal to 10 percent of the total amount of taxes imposed by the taxing units. The Chief Appraiser must also impose a 50 percent penalty if a person/business owner files a false statement or report with the intent to commit fraud or to evade a tax. On written request by the property owner, the Chief Appraiser may waive the penalty imposed if the Chief Appraiser determines that the person/business owner exercised reasonable diligence to comply with or has substantially complied with the rendering requirements.

STEP 1: Business /Ownership Information

Business Name and Address:

Account Number:

Property Location:

STEP 2: Reason for Waiver

Below is a list of common reasons for a waiver request. You may check one of the reasons below, or provide another reason by checking the box labeled "Other." You may attach additional pages if necessary. Please be advised that checking one of the boxes below provides no indication of waiver approval.

- We are a new business and were unaware of the rendition requirements. **(Attach rendition)**
- We had a recent mailing address change and the packet was not received. **(Attach rendition)**
- We relied on a third party who failed to comply with the rendition requirements. **(Attach rendition)**
- A valid and timely rendition was filed. **(Attach a copy of the submitted rendition and, if applicable, a copy of the certified mail receipt)**
- Other: _____

I certify the information in this document and any information attached is true and correct to the best of my knowledge and belief.

Signature	Date
Printed Name	Title
	Telephone Number