

The Texas Property Tax Code requires that a person shall render for taxation all tangible personal property used for the production of income that a person owns or that a person manages and controls as a fiduciary on January 1, 2011. Persons owning taxable property within the boundaries of Nueces County are hereby notified that they must render said taxable property to the Chief Appraiser of Nueces County prior to April 15, 2011. Examples of property to be rendered are:

- A. Real Estate
- B. Business Personal Property
- C. Mineral Interests
- D. Boats - (Income Producing Only)
- E. Airplanes - (Income Producing Only)
- F. Travel Trailers - (Income Producing Only)
- G. Motor Homes - (Income Producing Only)
- H. Manufactured Homes
- I. Real Estate Inventory Valuation as authorized under Section 23.12 of the Texas Property Tax Code

Section 22.28 of the Texas Property Tax Code requires the Chief Appraiser to impose a penalty, on any person who fails to timely file a business personal property rendition statement, in an amount equal to 10 percent of the total amount of taxes imposed on the property for that year. The Texas Property Tax Code also authorizes other penalties for fraudulent reports or statements.

Rendition forms are available at the Nueces County Appraisal District office. Please call our office at (361) 881-9978 if you have any questions or visit our office at 201 N. Chaparral St., Corpus Christi, Texas between the hours of 8:00 a.m. and 5:00 p.m. Monday through Friday.

The cap rate for low-income housing is 9%.