

# Gorena Not Filing Business Personal Property Rendition

S.E. Southwell – WhosPlayin.com  
Working notes

## **Facts:**

1. Gorena has a full-time computer repair business he runs out of his home, called JMG Enterprises:
  - a. “My occupation is IT Consultant, Owner of [JMG Enterprises](http://www.gorena.org/campaign/about.htm): Server & PC Networking, Domain Hosting Services, Web Design Services. In 1982, I had started a part-time computer repair business in 1982 while working for Texas Instruments and called it JMG Enterprises. It has grown and it began to demand my time full-time in 2000. It has been a very successful business and continues to grow. “ (<http://www.gorena.org/campaign/about.htm>)
2. The business is operated from his home at 417 Creekwood Ln – Lewisville, TX 75067
  - a. No other address can be found on the JMG-enterprises website, aside from a P.O. Box
3. An assumed name certificate for JMG Enterprises is on file with the Denton County Clerk – filed in 1998 and renewed in 2008.
4. All owners of business personal property must file a rendition each year by April 15<sup>th</sup>: <http://www.statutes.legis.state.tx.us/Docs/TX/htm/TX.22.htm>
  - a. There is no exemption from this requirement for the amount of the property owned. According to the Denton Central Appraisal District, you must file even if you have only \$50 or \$100 worth of equipment.
5. 417 Creekwood Ln, in Lewisville, Texas falls in the jurisdiction of the Denton Central Appraisal District for property tax renditions.
6. A search of public information with the Denton Central Appraisal District for tax year 2009 turns up no Business Personal Property records when searching with any of these criteria:
  - a. Property Address = 417 Creekwood (Only brings up the home)
  - b. Owner Name = Gorena (Only 3 homes)
  - c. Owner Name = JMG or JMG\* or J.M.G. (no results)
  - d. Owner Name = \*enterprises; city=Lewisville (no results apply)
7. John Gorena is aware that businesses are required to pay Business Personal Property tax. In 2007, he is on record explaining on his blog the difference between personal and real property tax:

*“During the meeting, I did not remember being for an abatement for **real property** (appraised land value). What I actually supported was not taxing a company for **personal property** (what it has in storage). To me these are two entirely different things and that is why I did not relate the two. To me that's like taxing what is in your pockets. It does not matter if they store cow manure or*

gold bars. Yes, I do not think we need to tax the worth of what is stored in the buildings. What is the difference if a company had ten thousand dollars in bills or ten thousand dollars of widgets on the floor of the warehouse? It is still their money no matter what form it is in." 9/17/2007 - <http://www.gorena.org/lv-abatements.htm>

8. Failing to file a rendition means that the tax assessor is unable or unlikely to send a bill, but it does not remove the tax liability.
9. According to the Lewisville City Charter, one of the requirements for qualification of City Council Members is "*shall not be in arrears in the payment of any taxes or other liabilities due to the city*" - [http://library7.municode.com/default-now/home.htm?infobase=19957&doc\\_action=whatsnew](http://library7.municode.com/default-now/home.htm?infobase=19957&doc_action=whatsnew)
10. A portion of the taxes collected based on the rendition of Business Personal Property Taxes is due to the City of Lewisville.
11. Since Lewisville has not received business personal property taxes from Gorena on behalf of JMG Enterprises, he is therefore in "arrears".
12. Under the Lewisville charter "The city council shall also have the power and authority to declare, and may at its next regular meeting declare a vacancy to exist in the office of mayor or any councilman if such mayor or councilman:  
(a) Lacks at any time during his term of office any qualifications for the office prescribed by this charter or by law; ..."
13. Gorena does have a Texas Sales and Use Tax permit, with his home address listed.

**Request sent to Denton CAD on 3/3/10:**

"I'm seeking public information on whether a business has EVER filed a business personal property rendition. I've searched various ways using the search feature on the website, but am not able to locate anything. I'm looking for an official determination as to whether Denton CAD has anything on file:

Person: Gorena, John  
Business:  
JMG Enterprises  
(since 1982)  
Situs address:  
417 Creekwood, Lewisville, TX 75067

I understand that renditions themselves are confidential, but I'm asking about the existence of them.

Feel free to call if you need clarification. Much thanks!"

**Response:**

Mr. Southwell,

I was unable to locate any renditions under that DBA (JMG Enterprises). If you have any further information or questions please email or call me. Thank you and have a nice day.

XXXXXX XXXXXXX RPA  
Business Personal Property  
Email: xxxxxxx@dentoncad.com

Also:

*“We have no account for JMG Enterprises, most home business’ are typically under \$2,000.”*