

The seal of the Texas Comptroller of Public Accounts is visible in the background. It features a central five-pointed star surrounded by a wreath of olive and oak branches. The words "THE COMPTROLLER OF PUBLIC ACCOUNTS" and "TEXAS" are inscribed around the perimeter of the seal.

Glenn Hegar

Texas Comptroller of Public Accounts

Manufactured Housing Retailer's Special Inventory

Instructions for Filing Forms
and Paying Property Taxes

April 2015

By publishing this manual, the Texas Comptroller of Public Accounts is providing general information. The information is provided as a public service and is intended to be used solely for informational purposes. This publication does not address all aspects of law applicable to retail manufactured housing special inventory, and the Comptroller's office is not offering legal advice. The information contained in this manual neither constitutes nor serves as a substitute for legal advice. Questions regarding the meaning or interpretation of statutes, legal requirements and other matters should, as appropriate or necessary, be directed to an attorney or other appropriate counsel.

Retail manufactured housing inventory laws are found primarily in Tax Code Sections 23.123, 23.127, and 23.128.



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Manufactured Housing Retailer's Special Inventory

For property tax purposes, Texas law requires that a manufactured housing retailer's inventory is appraised based on the total sales of manufactured homes in the prior year. Except as provided by Tax Code Section 23.128(k), retailers must file with the county appraisal district a Retail Manufactured Housing Inventory Declaration form listing the total value of the inventory sold in the prior year. Also, the retailer must file monthly with the county tax office the Retail Manufactured Housing Inventory Tax Statement, listing the manufactured homes sold and prepay their property taxes for each manufactured home.

A retailer is presumed to be an owner of retail manufactured housing inventory on Jan. 1 if in the prior year the retailer sold a unit of manufactured housing to a person other than a retailer. This presumption is not rebutted by the fact that a retailer has no units of manufactured housing physically on hand for sale from retailer's inventory on Jan. 1.

Except for retail manufactured housing inventory, personal property held by a retailer is appraised as provided by law. In the case of a retailer whose sales from retail manufactured housing inventory are made predominately to other retailers, the chief appraiser shall appraise the retailer's inventory as provided by Tax Code Section 23.12.

Definitions from Tax Code Section 23.127

1. "Chief appraiser" means the chief appraiser for the appraisal district in which a retailer's retail manufactured housing inventory is located.
2. "Collector" means the county tax assessor-collector for the county in which a retailer's retail manufactured housing inventory is located.
3. "Declaration" means a retail manufactured housing inventory declaration form adopted by the comptroller under this section.
4. "Department" means the Texas Department of Housing and Community Affairs.
5. "HUD-code manufactured home" has the meaning assigned by Section 1201.003, Occupations Code.
6. "Manufactured housing" means:
 - A. a HUD-code manufactured home as it would customarily be held by a retailer in the normal course of business in a retail manufactured housing inventory; or
 - B. a mobile home as it would customarily be held by a retailer in the normal course of business in a retail manufactured housing inventory.
7. "Mobile home" has the meaning assigned by Section 1201.003, Occupations Code.
8. "Owner" means a retailer who owes current year inventory taxes imposed on a retailer's retail manufactured housing inventory.
9. "Retail manufactured housing inventory" means all units of manufactured housing that a retailer holds for sale at retail.
10. "Retailer" has the meaning assigned by Section 1201.003, Occupations Code.
11. "Retailer-financed sale" means the sale at retail of a unit of manufactured housing in which the retailer finances the purchase of the unit of manufactured housing, is the sole lender in the transaction, and retains exclusively the right to enforce the terms of the agreement that evidences the sale.
12. "Sales price" means the total amount of money paid or to be paid to a retailer for the purchase of a unit of manufactured housing, excluding any amount paid for the installation of the unit.
13. "Subsequent sale" means a retailer-financed sale of a unit of manufactured housing that, at the time of the sale, has been the subject of a retailer-financed sale from the same retail manufactured housing inventory in the same calendar year.

14. “Total annual sales” means the total of the sales price for each sale from a retail manufactured housing inventory in a 12-month period.

Definitions from Tax Code Section 23.128

1. “Aggregate tax rate” means the combined tax rates of all appropriate taxing units authorized by law to impose property taxes on a retail manufactured housing inventory.
2. “Appropriate taxing unit” means a taxing unit, including the county, authorized by law to impose property taxes on a retail manufactured housing inventory.
3. “Chief appraiser,” “collector,” “declaration,” “manufactured housing,” “owner,” “retail manufactured housing inventory,” “retailer,” “sales price,” “subsequent sale,” and “total annual sales” have the meanings assigned by Section 23.127.
4. “Statement” means the retail manufactured housing inventory tax statement filed on a form adopted by the comptroller under this section.
5. “Unit property tax factor” means a number equal to one-twelfth of the preceding year’s aggregate ad valorem tax rate at the location at which a retail manufactured housing inventory is located on January 1 of the current year.

Dealer’s Instructions for Filing Forms and Paying Property Tax

Step 1 – Retailer Files Retail Manufactured Housing Inventory Declaration

The current year’s tax bills received in October are based on the market value of the inventory and the current year’s tax rates. A retailer must file a *Retail Manufactured Housing Inventory Declaration* meeting the following schedule and criteria:

- file one declaration per year not later than Feb. 1;
- file the declaration with the county appraisal district;
- send a copy of the declaration to the county tax office; and
- if not in business on Jan. 1, file a declaration within 30 days of opening business.

The retailer’s declaration must include the following:

- name and business address of each location at which the retailer owner conducts business;
- retailer’s license number issued by the Texas Department of Housing and Community Affairs;
- statement that the retailer is the owner of a retail manufactured housing inventory; and
- market value of the inventory for the current tax year.

Calculate current year’s market value

The market value of a retailer’s inventory on Jan. 1 is the total prior year’s annual sales from the retail manufactured housing inventory, less sales to retailers and subsequent sales, divided by 12. For an owner who was not a retailer on Jan. 1 of the prior tax year, the chief appraiser shall estimate the market value of the retail manufactured housing inventory. In making the estimate, the chief appraiser shall extrapolate using sales data, if any, generated by sales from the retail manufactured housing inventory in the prior tax year.

Reporting to the Texas Department of Housing and Community Affairs

If a retailer fails to file a declaration, or if, on the declaration, a retailer reports the sale of fewer than two units of manufactured housing in the prior year, the chief appraiser shall report that fact to the Texas Department of Housing and Community Affairs.

Penalties

A retailer who does not file the declaration by Feb. 1 of each year commits a misdemeanor offense punishable by a fine up to \$500 per day until filed. In addition to any other penalty provided by law, a retailer forfeits a penalty of \$1,000 for each month or portion of month that the declaration is not filed or timely filed after it is due. A tax lien attaches to the retailer’s business personal property to secure payment of the penalty.

Step 2 – Retailer Files Retail Manufactured Housing Inventory Tax Statement

Each month, a retailer must file a separate inventory tax statement for each business location. All retailers must file a monthly statement regardless whether or not the retailer owes retail manufactured housing inventory tax for the current year. A retailer who owes no retail manufactured housing inventory tax for the current year because the retailer was not in business on Jan. 1 may not assign a unit property tax to a unit of manufactured housing sold by the retailer nor remit money with the statement unless pursuant to the terms of a contract.

Retailers must file statements meeting the following schedule and criteria:

- file 12 statements per year;
- file by the 10th of each month following the reporting month;
- file with the county tax office, including a check for prepayment of taxes;
- send copy of the form to the county appraisal district;
- if you do not sell a unit of manufactured housing during a month, you must file a tax statement indicating no sales; and
- if not in business on Jan. 1, file each month but do not assign unit property tax and do not remit a prepayment of taxes; and
- retain documentation of each unit of manufactured housing sold.

A retailer must use the Comptroller's *Retail Manufactured Housing Inventory Tax Statement* which may include information the Comptroller's office deems appropriate and must include:

1. description of each unit of manufactured housing sold, including any unique identification or serial number affixed to each unit by the manufacturer;
2. sales price of the unit of manufactured housing;
3. unit property tax of the unit of manufactured housing if any; and
4. the reason no unit property tax is assigned if no unit property tax is assigned.

Step 3 – Retailer Prepays Taxes

On or before the 10th day of each month, a retailer is required to deposit with the collector the total unit property tax assigned to all units of manufactured housing sold from the inventory in the prior month to which a unit property tax was assigned, together with the monthly statement. The money is deposited by the collector in the owner's escrow account for prepayment of property taxes levied against the retailer's inventory. A retailer may not withdraw funds from the escrow account.

Call the county tax assessor-collector or appraisal district for the unit property tax factor: The unit property tax factor is calculated by dividing the aggregate tax rate by 12. If the aggregate tax rate is expressed in dollars per \$100 of valuation, divide by \$100 and then divide by 12. It represents one-twelfth of the preceding year's aggregate tax rate at the location where inventory is located on Jan. 1 of the current year.

Calculate the unit property tax: The unit property tax of a unit of manufactured housing is determined by multiplying the sales price by the unit property tax factor.

Assign a unit property tax: Except for a unit of manufactured housing sold to a retailer or that is the subject of a subsequent sale, an owner must assign a unit property tax to each unit of manufactured housing sold from a retailer's inventory.

Step 4 – Tax Collector Pays Inventory Taxes from Retailer's Escrow Account

The assessor(s) for the taxing units provides the collector a copy of the tax bill sent to the owner, usually in Oct. and Nov. The collector applies the money in the owner's escrow account to the imposed taxes of each taxing unit in proportion to the amount of levied taxes. The owner receives a tax receipt for payment and an additional tax bill for any deficiency in the escrow account. The owner must pay the deficiency by Jan. 31 to avoid delinquency.

Not later than Feb. 15, the collector must distribute to the taxing units all funds collected and held in escrow.

Penalties

A retailer who does not file the monthly tax statement by the 10th day of the following month commits a misdemeanor offense punishable by a fine up to \$100 per day until filed. In addition to any other penalty provided by law, a retailer forfeits a penalty of \$500 for each month or portion of month that it is not filed. A tax lien can be attached to the retailer's business personal property to secure payment of the penalty. A retailer who fails to remit the taxes due pays a 5 percent late penalty, with another 5 percent penalty due if not paid within 10 days.

Agreement to Pay Current Taxes by Contract

A person who acquires the business or assets of a retailer may, by contract, agree to pay the current year inventory taxes owed by the retailer. The retailer who owes the current year tax and the person who acquires the business or assets of the retailer shall jointly notify the chief appraiser and the collector of the terms of the agreement and of the fact that the purchaser has agreed to pay the current year inventory taxes owed by the selling retailer. The chief appraiser and the collector shall adjust their records accordingly. A person who agrees to pay current year taxes is not required to file a declaration until the year following the acquisition. This does not relieve the selling retailer of tax liability.

Chief Appraiser and Collector Inspection of Documentation

A chief appraiser may examine the books and records of a retailer. A request must be made in writing, delivered personally to the custodian of the records, at the location at which the retailer conducts business, must provide a period not less than 15 days for the person to respond to the request, and must state that the person to whom it is addressed has the right to seek judicial relief from compliance with the request.

In the request the chief appraiser may examine:

1. the document issued by the Texas Department of Housing and Community Affairs showing the retailer's license number;
2. documentation appropriate to allow the chief appraiser to ascertain the applicability of Tax Code Sections 23.127 and 23.128 to the retailer; and
3. sales records to substantiate information set forth in the retailer's declaration filed by the person.

A retailer who violates these provisions commits a misdemeanor offense not to exceed a \$500 fine for each day the retailer fails to comply. A chief appraiser or collector may examine certain documents held by the retailer in the same manner as Tax Code Section 23.127(g).

Confidential Information

Tax Code Sections 23.127(l) and 23.128(p) provide that confidentiality provisions under Tax Code Section 23.123 apply to a retail manufacturing housing inventory declaration or tax statement filed with a chief appraiser or collector. These documents are confidential and not open to public inspection. A declaration or statement and the information contained in either may not be disclosed to anyone except an employee of the appraisal office who appraises the property or to an employee of the county tax assessor-collector involved in the maintenance of the owner's escrow account. This confidential information may be disclosed in the following ways:

1. in a judicial or administrative proceeding pursuant to a lawful subpoena;
2. to the person who filed the declaration or statement or to that person's representative authorized by the person in writing to receive the information;
3. to the Comptroller or an employee of the Comptroller authorized by the Comptroller to receive the information;

4. to a collector or chief appraiser;
5. to a district attorney, criminal district attorney or county attorney involved in the enforcement of a penalty imposed pursuant to Tax Code Sections 23.121 or 23.122;
6. for statistical purposes if in a form that does not identify specific property or a specific property owner;
7. if and to the extent that the information is required for inclusion in a public document or record that the appraisal or collection office is required by law to prepare or maintain; or
8. to the Texas Department of Motor Vehicles for use by that department in auditing compliance of its licensees with appropriate provisions of applicable law.

Questions

- For specific questions on the declaration form, call the county appraisal district,
- For specific questions on the monthly tax statement form, call the county tax office,
- For general questions, call the Comptroller's Property Tax Assistance Division at 1-800-252-9121 (enter 2 to access the menu and then press 1 to contact the Information Services Team). You may also email ptad.cpa@cpa.texas.gov.



Retail Manufactured Housing Inventory Declaration

Property Tax
Form 50-267

CONFIDENTIAL

See page 3 for instructions.

Year _____ Page _____ of pages _____

Send Original To: Appraisal District Name and Address _____

Phone (area code and number) _____

Send Copy To: County Tax Office Name and Address _____

Phone (area code and number) _____

INSTRUCTIONS: If you own an inventory subject to the provisions of Sec. 23.127, Tax Code, you must file this retail manufactured housing inventory declaration with the chief appraiser and a copy with the county tax assessor-collector not later than February 1 of each year. If you were not in business on January 1, you must file this statement not later than 30 days after starting business. Failure to file this form is a misdemeanor offense punishable by a fine not to exceed \$500. Each day during which you fail to comply is a separate offense.

SEE LAST PAGE OF FORM FOR MORE INFORMATION ON FILING AND PENALTIES.

STEP 1: Owner's Name and Address

Owner's Name _____

Phone (area code and number) _____

Current Mailing Address (number and street) _____

City, State, ZIP Code _____

Person Completing Report _____

Title _____

STEP 2: Required Information About the Business

Name of Each Business at One Location (attach additional pages if necessary) _____

Address of This Location (number, street, city, state, ZIP code + 4) (attach additional pages if necessary) _____

Retailer's License Number(s) Issued by the Texas Department of Housing and Community Affairs (attach additional pages if necessary) _____

STEP 3: Information About the Business

Give appraisal district account number if available, or attach tax bill or copy of appraisal or tax office correspondence concerning this account (attach additional pages if necessary).

Starting Date of Business, If Not In Business on January 1st of This Year. _____

STEP 4 Ownership Statement

Owner's Name (is the owner of retail manufactured housing inventory) _____

The Property Tax Assistance Division at the Texas Comptroller of Public Accounts provides property tax information and resources for taxpayers, local taxing entities, appraisal districts and appraisal review boards.

For more information, visit our website:
comptroller.texas.gov/taxinfo/proptax

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Retail Manufactured Housing Inventory Declaration

STEP 5: Breakdown of Sales and Sales Amounts

Breakdown of sales (number of units sold) for the previous 12-month period corresponding to the prior tax year. If you were not in business for the entire 12-month period, report the sales for the months you were in business.

Net Retail Manufactured Housing Inventory Retailer Sales Subsequent Sales

Breakdown of sales amounts for the previous 12-month period corresponding to the prior tax year. If you were not in business for the entire 12-month period, report the sales for the months you were in business.

\$ _____ \$ _____ \$ _____
Net Retail Manufactured Housing Inventory Retailer Sales Subsequent Sales

STEP 6: Market Value of Your Retail Manufactured Housing Inventory

State the market value of your retail manufactured housing inventory for the current tax year, as computed under Sec. 23.127, Tax Code (total annual sales from the retailer's manufactured housing inventory for the previous 12-month period corresponding to the prior tax year divided by 12 equals market value). If you were not in business for the entire 12-month period, report the number of months you were in business and the total number of sales for those months. The chief appraiser will determine your inventory's market value.

\$ _____ ÷ 12 = _____
Retail Manufactured Housing Inventory Sales for Prior Year Market Value for Current Tax Year

STEP 7: Sign the Form

print here ➔

Print Name _____ Title _____

sign here ➔

Authorized Signature _____ Date _____

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

For more information, visit our website: comptroller.texas.gov/taxinfo/proptax

Instructions for Completing Retail Manufactured Housing Inventory Declaration

Filing deadlines: You must file this declaration not later than February 1 each year. If you were not in business for the entire year, you must file this declaration not later than 30 days after starting your business. Be sure to keep a completed copy for your files and a blank copy of the form for next year's filing.

Filing places: You must file the original completed declaration with the county appraisal district's chief appraiser. You must file a copy of the original with the county tax assessor-collector.

Filing penalties: Failure to file this form is a misdemeanor offense punishable by a fine not to exceed \$500. Each day that you fail to comply is a separate offense. In addition, a tax lien attaches to your business personal property to secure the penalty's payment. The district attorney, criminal district attorney, county attorney, chief appraiser or person designated by the chief appraiser shall collect the penalty, with action in the county in which you maintain your principal place of business or residence. You also will forfeit a penalty of \$1,000 for each month or part of a month in which this declaration is not filed after it is due.

Review of records: The chief appraiser may examine your books and records for (1) the document issued by Texas Department of Housing and Community Affairs for your retailer's licensing number; (2) documents to determine if this declaration applies to you; and (3) sales records to check information on this declaration. To examine your records, the chief appraiser must deliver personally a written request to your records' custodian. You have at least 15 days to respond to the request, or you may seek court action for relief from complying with the request. Failure to comply with the request is a misdemeanor punishable by a fine not to exceed \$500. Each day that you fail to comply is a separate violation.

Step 1: Owner's name and address. Give the corporate, sole proprietorship or partnership's name, including mailing address and telephone number of the actual business location required by the inventory declaration (not of the owner).

Step 2: Required information about the business. Give the name of the business if different from the corporation or individual's name. The address here is the actual physical location of the business.

Step 3: Information about the business. Include your business' account number from the appraisal district's notice of appraised value. Give the date your business opened if not in business January 1 of this year.

Step 4: Ownership statement. Give the owner's name.

Step 5: Breakdown of sales and sales amounts. Complete the boxes on number of sales and sales amounts for the preceding year. The top row of boxes is the number of units sold in each category. The bottom row of boxes is the dollar amount sold in each category. The categories include:

Retail manufactured housing inventory – all units of manufactured housing held for sale at retail. A "mobile home" has the meaning assigned to that term by the Texas Manufactured Housing Standards Act (Occupations Code Section 1201.003). A "HUD-code manufactured home" has the meaning assigned to that term by Section 3 of the Act. "Manufactured housing" is a HUD-code manufactured home or a mobile home as each would customarily be held by a retailer in the normal course of business in a retail manufactured housing inventory.

Retailer sales – sales of manufactured housing to another retailer.

Subsequent sales – retailer-financed sales of manufactured housing that, at the time of sale, have retailer financing from your manufactured housing inventory in this same calendar year. The first sale of a retailer-financed unit is reported as a manufactured housing inventory sale, with sale of this same unit later in the year classified as a subsequent sale.

Net retail manufactured housing inventory – manufactured housing inventory less retailer sales and subsequent sales.

Step 6: Market value of your manufactured housing inventory. Enter the dollar sales amount in the net retail manufactured housing inventory breakdown (see Step 5, the first box in the second row) and divide by 12 to yield your market value for this tax year. If you were not in business for the entire preceding year, the chief appraiser will determine your inventory's market value using the sales information that you report in Step 5.

Step 7: Sign the form. Sign and enter the date if you are the person completing this declaration.



Retail Manufactured Housing Inventory Tax Statement

Property Tax
Form 50-268

CONFIDENTIAL

See page 3 for instructions.

Reporting Month _____

Year _____

Page _____ of pages _____

Send Original with Payment to: County Tax Office Name and Address _____

Phone (area code and number) _____

Send Copy to: Appraisal District Name and Address _____

Phone (area code and number) _____

STEP 1: Owner's Name and Address

Owner's Name _____

Phone (area code and number) _____

Current Mailing Address (number and street) _____

City, State, ZIP Code _____

Person Completing Statement _____

Title _____

STEP 2: Information About the Business

Give appraisal district account number if available or attach tax bill or copy of appraisal or tax office correspondence concerning your account. If unavailable, give the street address at which the property is located.

Name of Each Business _____

Account Number _____

Inventory Location (number, street, city, state, ZIP code + 4) _____

STEP 3: Inventory Information

Provide the following information about each unit sold during the reporting month. Continue on additional pages if necessary.

Description of Unit of Manufactured Housing Sold				Purchaser's Name	Type of Sale ¹	Sales Price ²	Unit Property Tax ³
Date of Sale	Model Year	Make	Unit of Manufacturing Housing Identification/Serial Number				

Continued on the following page

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For more information, visit our website:
comptroller.texas.gov/taxinfo/proptax

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Retail Manufactured Housing Inventory Tax Statement

Continued from the previous page

Description of Unit of Manufactured Housing Sold				Purchaser's Name	Type of Sale ¹	Sales Price ²	Unit Property Tax ³	
Date of Sale	Model Year	Make	Unit of Manufacturing Housing Identification/Serial Number					
Total Unit Property Tax this month ⁴								

Unit Property Tax Factor You Used _____ Your Retailer Licence Number _____

STEP 4: Total Sales

Breakdown of sales (number of units sold) for this month.

Net Retail Manufacturing Housing Inventory _____ Retailer Sales _____ Subsequent Sales _____

Breakdown of sales amounts for this month.

\$ _____ \$ _____ \$ _____
 Net Retail Manufacturing Housing Inventory Retailer Sales Subsequent Sales

STEP 5: Sign and Date the Statement on Last Page Only

print here ▶ _____
 Print Name Title

sign here ▶ _____
 Authorized Signature Date

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

For more information, visit our website: comptroller.texas.gov/taxinfo/proptax

Instructions

If you are an owner of an inventory subject to Sec. 23.127, Tax Code, you must file this retail manufactured housing inventory tax statement as required by Sec. 23.128.

Filing deadlines: You must file this statement on or before the 10th day of each month regardless of whether a unit of manufactured housing is sold. If you were not in business for the entire year, you must file this statement each month after your business opens, but you do not include any tax payment until the beginning of the next calendar year. However, if your dealership was the purchaser of an existing dealership and you have a contract with the prior owner to pay the current year retail manufactured housing inventory taxes owed, then you must notify the chief appraiser and the county tax assessor-collector of this contract and continue to pay the monthly tax payment. Be sure to keep a completed copy of the statement for your files and a blank copy of the form for each month's filing.

Filing places: You must file the original statement with your monthly tax payment with the county tax assessor-collector. You must file a copy of the original completed statement with the county appraisal district's chief appraiser.

Filing penalties: Late filing incurs a penalty of 5 percent of the amount due. If the amount is not paid within 10 days after the due date, the penalty increases by an additional penalty of 5 percent of the amount due. Failure to file this form is a misdemeanor offense punishable by a fine not to exceed \$100. Each day that you fail to comply is a separate offense. In addition, a tax lien attaches to your business personal property to secure the penalty's payment. The district attorney, criminal district attorney, county attorney, collector, or person designated by the collector shall collect the penalty, with action in the county in which you maintain your principal place of business or residence. You also will forfeit a penalty of \$500 for each month or part of a month in which this statement is not filed after it is due.

Annual property tax bill: You will receive a separate tax bill(s) for your manufactured housing inventory for each taxing unit that taxes your property, usually in October. The county tax assessor-collector also will receive a copy of the tax bill(s) and will pay each taxing unit from your escrow account. If your escrow account is not sufficient to pay the taxes owed, the county tax assessor-collector will send you a tax receipt for the partial payment and a tax bill for the amount of the deficiency. You must send to the county tax assessor-collector the balance of total tax owed. You may not withdraw funds from your escrow account.

Step 1: Owner's name and address. Give the corporate, sole proprietorship or partnership's name, including mailing address and telephone number of the actual business location required by the monthly statement (not of the owner). Give name and title of the person that completed the statement.

Step 2: Information about the business. Give the address of the actual physical location of the business. Include your business' name and the account number from the appraisal district's notices.

Step 3: Information on each unit of manufactured housing sold during the reporting month. Complete the information on each unit of manufactured housing sold, including the date of sale, model year, model make, manufactured home identification number, purchaser's name, type of sale, sales price and unit property tax. The footnotes include:

¹ **Type of Sale:** Place one of the following codes by each sale reported:

MH – Retail manufactured housing inventory – all units of manufactured housing held for sale at retail. A “mobile home” has the meaning assigned to that term by the Texas Manufactured Housing Standards Act (Occupations Code, Section 1201.003). A “HUD-code manufactured home” has the meaning assigned to that term by Section 3 of the Act. “Manufactured housing” is a HUD-code manufactured home or a mobile home as each would customarily be held by a retailer in the normal course of business in a retail manufactured housing inventory.

RL – retailer sales – sales of manufactured housing to another retailer.

SS – subsequent sales – retailer-financed sales of manufactured housing that, at the time of sale, have retailer financing from your manufactured housing inventory in this same calendar year. The first sale of a retailer-financed house is reported as a manufactured housing inventory sale, with sale of this same house later in the year classified as a subsequent sale.

² **Sales Price:** The total amount of money paid or to be paid to a retailer for the purchase of a unit of manufactured housing, excluding any amount paid for the installation of the home.

³ **Unit Property Tax:** To compute, multiply the sales price by the unit property tax factor. For retailer and subsequent sales that are not included in the net manufactured housing inventory, the unit property tax is \$-0-. The unit property tax factor is the county aggregate tax rate divided by 12 and then by \$100. Calculate your aggregate tax rate by adding the property tax rates for all taxing units in which the inventory is located. Use the property tax rates for the year preceding the year in which the unit is sold. If the county aggregate tax rate is expressed in dollars per \$100 of valuation, divide by \$100 and then divide by 12. Dividing the aggregate rate by 12 yields a monthly tax rate and by \$100 to a rate per \$1 of sales price.

⁴ **Total Unit Property Tax for This Month:** Enter only on last page of monthly statement.

Step 4: Total sales. Provide totals on last page of monthly statement of the number of units and the sales amounts for manufactured housing sold in each category.

Step 5: Sign the form. Sign and enter the date if you are the person completing this statement.

For more information or additional copies, visit our website:

comptroller.texas.gov/taxinfo/proptax

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