

Retail Manufactured Housing Inventory Declaration

CONFIDENTIAL

Year: _____ Page _____ of Pages _____

Send Original To: Appraisal District Name

Phone (area code and number)

Appraisal District Address, City, State, ZIP Code

Appraisal District's Website Address

Send Copy to: Assessor-Collector's Name

Phone (area code and number)

Assessor-Collector's Office Address, City, State, ZIP Code

Assessor-Collector's Office Website Address

GENERAL INFORMATION: Tax Code Section 23.127 requires retailers of retail manufactured housing inventory to file this declaration.**FILING INSTRUCTIONS:** You must file the original completed declaration with the county appraisal district's chief appraiser and a copy of the original with the tax assessor-collector. Do not file this document with the Texas Comptroller of Public Accounts. A directory with contact information for appraisal districts and county assessor-collector offices may be found on the Comptroller's website.**FILING DEADLINES:** You must file this declaration not later than Feb. 1 each year. If you were not in business on Jan. 1, you must file this declaration not later than 30 days after starting your business.**FILING PENALTIES:** Failure to file a declaration 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 to the other penalties, 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. A tax lien attaches to your business personal property to secure the penalty's payment.**OTHER IMPORTANT INFORMATION**

A chief appraiser is required to report to the Texas Department of Housing and Community Affairs if a retailer fails to file a declaration or reports the sale of fewer than two units of manufactured housing in the preceding year. The chief appraiser may examine the books and records of a retailer, including documentation issued by the Texas Department of Housing and Community Affairs showing the retailer's license number and documentation regarding the applicability of Tax Code Sections 23.127 and 23.128 and sales records to substantiate information set forth in filed declarations.

SECTION 1: Retailer/ Owner

Provide the following information regarding the retailer/owner for whom this inventory is being declared.

Name of Retailer/Owner

Website or Email Address*

Phone (area code and number)

Current Mailing Address, City, State, Zip Code

SECTION 2: Authorized Representative**If you are an individual retailer filing this declaration on your own behalf, skip to section 3; all other persons are required to complete this section.**

Please indicate the basis for your authority to represent the retailer/owner in filing this declaration:

 Officer of the company General partner of the company Attorney for the company Agent for tax matters appointed under Tax Code Section 1.111 with completed and signed Form 50-162 Other and explain basis: _____

SECTION 2: Authorized Representative (continued)

Provide the following information for the individual with the legal authority to act for the retailer/owner in this matter:

Name of Authorized Representative

Title of Authorized Representative

Primary Phone Number (area code and number)

Email Address*

Mailing Address, City, State, Zip Code

SECTION 3: Business Information

Provide the name and physical business address of the business location of the inventory that you are declaring in this form. In addition, attach a list with the name and business address of each location at which you conduct business. If your appraisal district account number is not available, attach a copy of your tax bill or a copy of appraisal district or tax office correspondence concerning this account.

Name of Business

Starting Date of Business (if not in business Jan. 1 of this year)

Business Address, City, State, ZIP Code+4

Texas Department of Housing and Community Affairs Retailer's License Number(s)

Appraisal District Account Number

SECTION 4: Breakdown of Sales and Sales Amounts

Retail manufactured housing inventory consists of all units of manufactured housing held for sale at retail that are defined as inventory in Occupations Code Section 1201.201.

Provide the number of sales and sales amounts for the preceding year for the following categories.

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

Part 1: Number of Units Sold

Provide the 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 on Jan. 1 of the preceding year, report the sales for the months you were in business.

Net Retail Manufactured Housing Inventory

Retailer Sales

Subsequent Sales

Part 2: Transaction Amounts

Provide the breakdown of sales amounts for the previous 12-month period corresponding to the prior tax year. If you were not in business on Jan. 1 of the preceding year, report the sales for the months you were in business.

\$ Net Retail Manufactured Housing Inventory

\$ Retailer Sales

\$ Subsequent Sales

SECTION 5: Market Value of Retail Manufactured Housing Inventory

The market value of a retail manufactured housing inventory on Jan. 1 is the total annual sales, less sales to retailers and subsequent sales, for the 12-month period corresponding to the preceding tax year, divided by 12.

Provide the dollar sales amount in the net retail manufactured housing inventory breakdown from section 4 and divide by 12 to yield your market value for this tax year. If you were not in business on Jan. 1 of the preceding year, the chief appraiser will estimate your inventory's market value.

\$ Net Retail Manufactured Housing Inventory ÷ 12 = Market Value for Current Tax Year

SECTION 6: Retailer/Owner Statement and Signature

I, _____, swear or affirm that each fact contained in this declaration
Printed Name of Retailer/Owner or Authorized Representative

is true and correct and that I am the retailer/owner (or his or her authorized representative) of the retail manufactured housing inventory described in this declaration.

sign here ➡

Signature of Retailer/Owner or Authorized Representative

Date

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

* An email address of a member of the public could be confidential under Government Code Section 552.137; however, by including the email address on this form, you are affirmatively consenting to its release under the Public Information Act.