

Retail Manufactured Housing Inventory Declaration

Form 50-267

CONFIDENTIAL

Appraisal District Account Number

Tax Year

Send Original to: Appraisal District Name, Address, City, State, ZIP Code

Send Copy to: Assessor-Collector's Name, Address, City, State, ZIP Code

GENERAL INFORMATION: This form is for retailers to declare retail manufactured housing inventory (Tax Code Section 23.127).

FILING INSTRUCTIONS: This form and all supporting documentation must be filed with the appraisal district office and the county tax assessor-collector's office in the county in which the business is located. **Do not file this document with the Texas Comptroller of Public Accounts.**

SECTION 1: Retailer Information

Name of Retailer

Phone Number (area code and number)

Email Address

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 applicants are required to complete Section 2.

Please indicate the basis for your authority to represent the retailer 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: _____

Name of Authorized Representative

Title of Authorized Representative

Phone Number (area code and number)

Email Address

Mailing Address, City, State, ZIP Code

SECTION 3: Business Information

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

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

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. See **IMPORTANT INFORMATION** for category definition.

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.

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

SECTION 6: Certification and Signature

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

I, _____, swear or affirm that each fact contained
 Printed Name of Retailer or Authorized Representative

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

**sign
here** →

 Signature of Retailer or Authorized Representative

 Date

Important Information

GENERAL INFORMATION: Tax Code Section 23.127 requires retailers of retail manufactured housing inventory to file this declaration.

FILING INSTRUCTIONS: You must file an original completed declaration with the appraisal district office and a copy of the original with the tax assessor-collector's office in the county in which the business is located. **Do not file this document with the Texas Comptroller of Public Accounts.** Contact information for appraisal districts and county assessor-collectors 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.

DEFINITIONS:

- **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. 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.

Retail Manufactured Housing Inventory Tax Statement

CONFIDENTIAL

Reporting Month, Year: _____ Page _____ of Pages _____

Send Original with Payment to: Assessor-Collector's Name

Phone (area code and number)

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

Assessor-Collector Office Website Address

Send Copy to: Appraisal District Name

Phone (area code and number)

Appraisal District Address, City, State, ZIP Code

Appraisal District Website Address

GENERAL INFORMATION: Tax Code Section 23.128 requires retailers of retail manufactured housing inventory to file this tax statement and a monthly tax payment.

FILING INSTRUCTIONS: You must file the original completed monthly tax statement and monthly tax payment with the assessor-collector and a copy of the original with the appraisal district's chief appraiser. 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 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 on Jan. 1 of this 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.

FILING PENALTIES: Failure to remit unit property taxes by the due date 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 to the other penalties, you 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. A tax lien attaches to your business personal property to secure the penalty's payment.

OTHER IMPORTANT INFORMATION

The chief appraiser or collector may examine the books and records of a retailer pursuant to Tax Code Sections 23.127(g) and 23.128(f).

SECTION 1: Retailer Information

Name of Retailer

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 tax statement 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 in filing this tax statement:

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 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 business name, physical address of the actual business location of the inventory and retailer license number of the location. Attach additional pages if necessary. 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*)

Physical Address of Inventory Location (*number, street, city, state, Zip code +4*)

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

Appraisal District Account Number

SECTION 4: Inventory Information

Provide the below information for each sale during the reporting month (continue on additional sheets as needed). In lieu of filling out the information in this section, you may attach separate documentation setting forth the information required. All such information must be separately identified in a manner that conforms to the column headers in the table on page 3.

Type of Sale: Provide one of the following codes for each sale reported.

- **MH – Net retail manufactured housing inventory sale** – all units of manufactured housing held for sale at retail and defined as inventory by Occupations Code Section 1201.201. A manufactured home means a mobile home or a HUD-code manufactured home as defined under Occupations Code Section 1201.003. This excludes retailer sales and subsequent sales.
- **RL – retailer sale** – sale of manufactured housing to another retailer.
- **SS – subsequent sale** – retailer-financed sale of a manufactured housing unit 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 unit later in the year classified as a subsequent sale.

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.

Unit Property Tax: Provide the total unit property tax for this month that will be submitted with the monthly statement to the collector. To compute, multiply the sales price by the unit property tax factor. For retailer and subsequent sales that are not coded as MH (net retail manufactured housing inventory sale), the unit property tax is \$0. If no unit property tax is assigned, provide the reason.

SECTION 5: Breakdown of Units Sold and Sales Amounts for the Month

Part 1: Number of Units Sold

Provide the total number of units sold this month.

Net Retail Manufactured Housing Inventory	Retailer Sales	Subsequent Sales
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Part 2: Transaction Amounts

Provide the total sales amounts for manufactured housing sold for this month.

\$ Net Retail Manufactured Housing Inventory	\$ Retailer Sales	\$ Subsequent Sales
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SECTION 6: Retailer's Statement and Signature

I, _____, swear or affirm that each fact contained in this tax statement is true and correct.
Printed Name of Retailer or Authorized Representative

sign here ▶

Signature of Retailer or Authorized Representative	Date
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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.