

Send original to: **DALLAS CENTRAL APPRAISAL DISTRICT**  
 P.O. Box 560767  
 Dallas, Texas 75356-0767  
 Phone (214) 631-7406  
 www.dallascad.org

Send copy with payment to: **DALLAS COUNTY TAX ASSESSOR-COLLECTOR**  
 500 Elm St  
 Dallas, Texas 75202-3504  
 Phone (214) 653-7076

<b>Step 1:</b>  Owner's name and address	Owner's name		Owner's phone no.		<b>Step 2:</b>  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.		
	Current mailing address					Name of each business		
	City, State, Zip code					Account number		
	Person completing statement		Title			Inventory location (Number, Street, City, Zip)		

Step 3:  Provide the following information about each unit sold during the reporting month.  Continue on additional sheets as needed	Description of unit manufactured housing sold				Purchaser's Name	Type of sale <sup>1</sup>	Sales Price <sup>2</sup>	Unit Property Tax <sup>3</sup>
	Date of Sale	Model Year	Make	Unit of Manufactured Housing Identification/Serial Number				

Unit property tax factor used \_\_\_\_\_ Your Retailer License Number \_\_\_\_\_ **Total for this page only** \_\_\_\_\_

**Total Unit Property Tax This Month<sup>4</sup>** \_\_\_\_\_  
 (See footnote on back)

<b>Step 4:</b>  Total Sales	Breakdown of sales (number of units sold) for this month		
	Net retail manufactured housing inventory	Retailer Sales	Subsequent Sales
Show only on last page	Breakdown of sales amounts for this month		
	Net retail manufactured housing inventory	Retailer Sales	Subsequent Sales
	\$	\$	\$

<b>Step 5:</b>  Sign and date on last page only.	Signature _____ Date _____	
	Email Address _____	
	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 Texas Penal Code, Section 37.10.	

# INSTRUCTIONS FOR RETAIL MANUFACTURED HOUSING INVENTORY TAX STATEMENT

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. If you were not in business for the entire year, you must file this statement each month after your business opens, but do not include any tax payment until the beginning of the next calendar year. If your dealership was the purchase of an existing dealership and you have a written contract with the prior owner to pay the current year retail manufactured housing inventory taxes owed, you must notify the Chief Appraiser and the county tax assessor-collector of this contract and continue to pay the monthly tax payment. Keep a copy of the completed statement for your files and a blank copy of the form for each month's filing.

**Filing places:** You must file the original completed statement with the county appraisal district's Chief Appraiser. You must file a copy of the original statement with your monthly tax payment with the county tax assessor-collector. The addresses and phone numbers for both offices are on the front of the form.

**Filing penalties:** Late filing incurs a penalty of five percent of the amount due. If the amount is not paid within 10 days after the due date, the penalty increases an additional five 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 on the monthly statement (not of the owner). Give the person's name and title 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:

**MI-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 (Article 5221f, Vernon's Texas Civil Statutes). 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 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 house 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, a rate per \$1 of sales price.

4 **Total Unit Property Tax 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. If you are the person completing this statement, sign and date on last page only.