

**RETAIL MANUFACTURED HOUSING INVENTORY DECLARATION-CONFIDENTIAL**

Send original to: <b>DALLAS CENTRAL APPRAISAL DISTRICT</b> P.O. Box 560767 Dallas, Texas 75356-0767	Phone (214) 631-7406 www.dallascad.org
Send copy to: <b>DALLAS COUNTY TAX ASSESSOR-COLLECTOR</b> 500 Elm St Dallas, Texas 75202-3504	Phone (214) 653-7076

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.

<b>Step 1:</b>  Owner's name and address	Owner's name	
	Current mailing address	
	City, State, Zip code	Phone no.
	Person completing application	Title

<b>Step 2:</b>  Required information about the business  Attach additional sheets, if necessary	Name of each business at one location	
	Address of this location (Street, Number, City, State and Zip code)	
	Retailer's License Number(s) issued by the Texas Department of Housing and Community Affairs	

<b>Step 3:</b> Information about the business  Attach additional sheets, if necessary	Give appraisal district account number, if available, or attach tax bill or copy of appraisal or tax office correspondence concerning this account.	<b>Step 4:</b> Ownership statement	_____ (Owner's name) is the owner of a retail manufactured housing inventory.
	<b>Starting date of business.</b>		

<b>Step 5:</b> 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.		
	<b>Net retail manufactured housing inventory</b>	<b>Retailer sales</b>	<b>Subsequent sales</b>
	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.		
	<b>Net retail manufactured housing inventory</b> \$ _____	<b>Retailer sales</b> \$ _____	<b>Subsequent sales</b> \$ _____

<b>Step 6:</b>  Market value of your Net 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.	
	<b>Retail Manufactured Housing Inventory Sales for Prior Year</b>  \$ _____	<b>Market Value for Current Tax Year</b>  _____

<b>Step 7:</b> Sign the form	<b>Authorized Signature</b>	<b>Date</b>	<b>Email Address</b>
	If you make a false statement on this application, you could be found guilty of a Class A misdemeanor or state jail felony under Texas Penal Code 37.10.		

# INSTRUCTIONS FOR 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. Keep a copy of the completed declaration for your files and a blank copy 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 with the county tax assessor-collector. The addresses and phone numbers for both offices are on the front of the form.

**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.

**Review of records:** The Chief Appraiser may examine your books and records for (1) the documents issued by the Department of Housing and Community Affairs for your retail's licensing number; (2) documents to determine if this declaration applies to you; and (3) sales records to check information on the declaration. To examine your records, the Chief Appraiser must deliver personally a written request to your records custodian. You have a 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 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.

**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 the 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 (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.

**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 house is reported as a manufactured housing inventory sale, with sale of this same house 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. If you are the person completing this declaration, sign and date the form.