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Send original with payment to:
 Harris County
 Tax Assessor-Collector's Office
 P.O. Box 3486
 Houston TX 77253-3486
 (713) 274-8550

**Retail Manufactured Housing
 Inventory Tax Statement 2019
 CONFIDENTIAL**

Month of Reporting: _____
 * 2019 * * NEWPP127 *

Send copy to:
 Harris County Appraisal District
 Dealer Inventory Section
 P.O. Box 922015
 Houston TX 77292-2015
 (713) 957-5693

GENERAL INSTRUCTIONS: Instructions and information can be found on last page of this form.

STEP 1: Owner and Dealer Information

Owners Name _____	Retailer License Number _____
Current Mailing Address (number and street) _____	Appraisal District Account Number _____
City, State, ZIP Code _____	Phone (area code and number) _____
Person Completing Statement _____	Date Business Opened, if not Jan. 1 _____
_____	Title _____

STEP 2: Information About the Business

Name of Business _____

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

STEP 3: Inventory Information

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				

Unit property tax factor you used		Total Unit Property Tax This Month ⁴	
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STEP 4: Total Sales

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

Net retail manufacturing housing inventory _____	Retailer Sales _____	Subsequent Sales _____
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Breakdown of sales amounts for this month

\$ _____ Net retail manufacturing housing Inventory	\$ _____ Retailer Sales	\$ _____ Subsequent Sales
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STEP 5: Signature and Date

Signature required on last page only.

Authorized Signature _____	Date _____
Print Name _____	Title _____

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

Dealer's Manufactured Housing Inventory Tax Statement Instructions and Information

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.

GENERAL 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.

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.

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 for 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.

ADDITIONAL INSTRUCTIONS

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: Inventory Information (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. Continue on additional sheets as needed. 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.

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.

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

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.