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Original to:	Retail Manufactured Housing Inventory Declaration For 2026 (2025 Sales)	Copy to:
Harris Central Appraisal District Dealer Inventory Section P.O. Box 922015 Houston TX 77292-2015 (713) 957-7800	**CONFIDENTIAL**	Harris County Tax Assessor-Collector's Office P.O. Box 3486 Houston TX 77253-3486 (713) 274-8550

General Instructions: See page 2 of form for information on filing and penalties.

STEP 1: Owner's Name and Address

Owner's Name

Appraisal District Account Number

Current Mailing Address (*number and street)*

Retailer License Number

City, State, ZIP Code

Phone (*area code and number*)

Start Date of business, if not Jan.1

Person Completing Report

Title

STEP 2: Required Information About The Business

Name of each business at one location (*attach additional pages if necessary)*

Address of this location (number, street, city, state, ZIP Code+4) (*attach additional pages if necessary*)

STEP 3: Information About The Business

Give appraisal district account number in Step 1 if available, or attach tax bill or copy of appraisal or tax office correspondence concerning this account (*attach additional pages if necessary)*

STEP 4: Ownership Statement

Owner's name (is the owner of retail manufactured housing inventory)

STEP 5: 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.

Net Retail Manufactured Housing Inventory

Retailer Sales

Subsequent Sales

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.

$ Net Retail Manufactured Housing Inventory

$ Retailer Sales

$ Subsequent Sales

STEP 6: Market Value of Your Retail Manufactured Housing Inventory

State the market value of your retail manufactured housing inventory for the current tax year, as computed under Tax Code Section Sec 23.127. **See page 2 for additional instructions.**

$ Retail Manufactured Housing Inventory Sales for Prior Tax Year **/12=** $ Market Value for Current Tax Year

STEP 7: Sign The Form

Authorized Signature

Date

Printed 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 Declaration 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 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.

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. Be sure to keep a completed copy for your files and a blank copy of the form 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 of the original with the county tax assessor-collector.

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 after it is due.

REVIEW OF RECORDS: The chief appraiser may examine your books and records for (1) the document issued by Texas Department of Housing and Community Affairs for your retailer's licensing number; (2) documents to determine if this declaration applies to you; and (3) sales records to check information on this declaration. To examine your records, the chief appraiser must deliver personally a written request to your records' custodian. You have at 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.

ADDITIONAL INSTRUCTION

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 here 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 if not in business January 1 of this year.

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 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.
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> **Retailer sales** - sales of manufactured housing to another retailer.
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> **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.
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> **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. Sign and enter the date if you are the person completing this declaration.