



TEXAS DEPARTMENT OF HOUSING AND COMMUNITY AFFAIRS
MANUFACTURED HOUSING DIVISION

Rick Perry
GOVERNOR

Joe A. Garcia
EXECUTIVE DIRECTOR

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February 5, 2008

Re: Filing and Releasing Liens as a Central Tax Collector

Dear Tax Official:

Beginning this filing season for Tax Year 2007, liens filed under an assigned Central Tax Collector (CTC) number will be listed by the CTC number instead of listing each taxing entity number that is incorporated in the CTC number. That means that liens will not be able to be released individually as in the past. It is also important to note that using the CTC number to release tax liens will result in the release of the liens for each and every taxing entity for which the CTC collects. Please make sure all liens are paid before releasing under the CTC number.

The Department determined that listing tax liens individually for filings submitted by a Central Tax Collector was not necessary, since the Occupations Code, Section 1201.206(g), effective January 1, 2008, requires a statement from the tax assessor-collector that there are no personal property taxes due before the Department can issue a Statement of Ownership and Location. Also, Section 1201.219(b) of the Occupations Code states that a single filing by a tax collector is a filing for all the taxing units for which the tax collector is empowered to collect.

Please note that Section 1201.219(b) of the Occupations Code also requires the disclosure of the original dollar amount of the lien. List the aggregate amount when filing for multiple entities.

If you have questions, please feel free to call me at 800-500-7074 or 512-475-2200 (ext: 52206) or visit the Tax Information page on our website at <http://www.tdhca.state.tx.us/mh/tax-info.htm>.

Respectfully,

A handwritten signature in black ink, appearing to read "Joe A. Garcia", written over a circular stamp or seal.

Joe A. Garcia
Executive Director
Manufactured Housing Division