



TEXAS DEPARTMENT OF HOUSING AND COMMUNITY AFFAIRS MANUFACTURED HOUSING DIVISION

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February 1, 2023

NAME
ADDRESS
CITY/STATE/ZIP

Re: **First Notice: 2018 Tax Liens Scheduled for Removal**

Dear Taxing Entity or Appraisal District:

Tex. Occ. Code 1201.219(g) and (h) allows tax liens to be removed from the title records of a manufactured home if it has been delinquent for more than four (4) years and there has been no lawsuit filed to collect the taxes in question within the four year time period.

In addition to the liens which have a tax suit filed, the Department has determined that tax liens which have been deferred, placed on a payment plan, have a judgment on file, or are under bankruptcy, should also be preserved.

Prior to removing any liens, the following steps will be taken each year:

1. **On February 1, 2023**, a notice will be sent requesting confirmation of any tax liens delinquent more than four (4) years in the following status:
 - Bankruptcy
 - Deferred for Persons Over 65
 - Judgment
 - Payment Plan
 - Suit Filed (need case number)

Once the taxing entity confirms which liens are eligible for preservation, those tax liens will be flagged and preserved. The remaining tax liens (not flagged) delinquent more than four years will be removed from the title records.

2. **15 Days from the first letter:** *If no confirmation is received*, the Department will send a Second and Final Notice requesting confirmation of the information in the first notice. If after sixty (60) days from the second notice the taxing entity has still not responded the Department may remove all tax liens delinquent more than four years.

Deadline to preserve a tax lien is midnight on April 15, 2023.

How to preserve a lien - Taxing entities may preserve qualified tax liens by submitting a list with required information to the Department or independently with their Central Tax Collectors (CTC) number.

To have the Department preserve liens, the taxing entity should:

- a) Go to the [MHD Tax Lien Page](#) to access the tax collectors page.
- b) Click on the link in the red box to “Search for Tax Liens Affected Tax Lien Preservation” to download liens delinquent more than four years.
- c) Enter Central Tax Collector (CTC) number to download one spreadsheet with all taxing entities under that tax collector’s jurisdiction. *(Note: If the taxing entity does not have a CTC number the list of tax liens by taxing entity must be downloaded separately. To apply for a CTC number, complete the [Access Agreement](#) and [Application for CTC form](#) and email to ctctaxdatabase@tdhca.state.tx.us for issuance of a number.)*
- d) On the spreadsheet, specify each lien that qualifies for preservation and why by identifying the case number for tax suit or indication if it’s being deferred, received a judgment, on a payment plan, or under bankruptcy.
- e) Email spreadsheet or fax, or mail to taxlien@tdhca.state.tx.us.

To preserve tax liens INDEPENDENTLY from their office the taxing entity should:

- a) Log into the [MH Tax Lien Database](#) using your CTC number and password.
- b) Enter the HUD label or serial number;
- c) Click the “green” plus sign next to the tax lien desired;
- d) From the drop down menu, select the reason:
 - Bankruptcy
 - Deferred for Persons Over 65
 - Judgment
 - Payment Plan
 - Suit Filed (retain case number for future reference)
- e) Save Exemption

Please contact Idaly Santamaria the Document Control Manager taxlien@tdhca.state.tx.us with any questions you may have and as always, we look forward to serving you.

Respectfully,



Jim R Hicks
Executive Director