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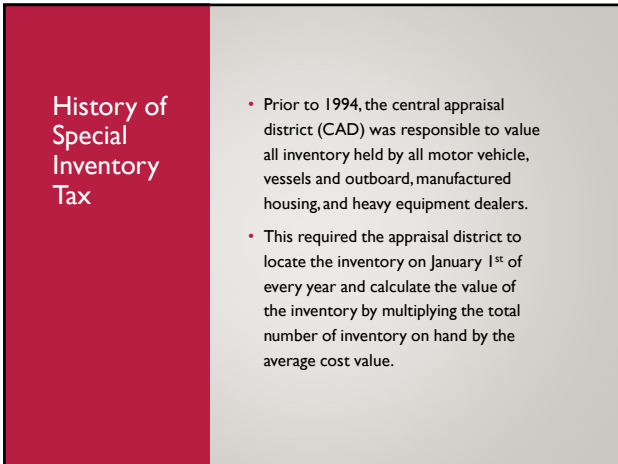
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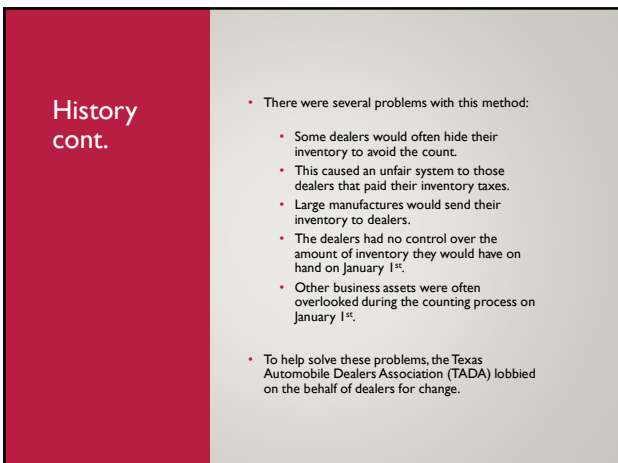
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## Changes to Special Inventory Tax

- With the passing of new laws by the 73<sup>rd</sup> and 74<sup>th</sup> Texas Legislative Sessions, Special Inventory Dealers were identified.
- These laws instead placed the burden on the dealers to provide inventory reports to both the Chief Appraiser and the Tax Assessor Collector.
- The new laws made it more fair to the dealers, however, failure to not adhere to the new laws have strict penalties.

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## So, What is Special Inventory and Who Files

There are four types of dealers that are recognized as Special Inventory Dealers as outlined in Chapter 23 of the Texas Property Tax Code.

Motor Vehicle	Vessel and Outboard	Manufactured Housing	Heavy Equipment
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## Motor Vehicle

- "Dealer" means a person who holds a dealer's general distinguishing number (GDN) issued by the Texas Department of Motor Vehicles...
- Files to both the Central Appraisal District and Tax Assessor Collector:
  - Dealer's Motor Vehicle Inventory Declaration (50-244)
  - Dealer's Motor Vehicle Inventory Tax Statement (50-246)
- Property Tax Code
  - Sec. 23.121 Dealer's Motor Vehicle Inventory Value
  - Sec. 23.122 Payment of Taxes by Certain Taxpayers
  - Sec. 23.123 Declarations and Statements Confidential



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## Vessel and Outboard Motor

- "Dealer" means a person who holds a dealer's and manufacture's number issued by the Texas Parks and Wildlife Department...
- Files to both to the Central Appraisal District and Tax Assessor Collector
  - Dealer's Vessel and Outboard Motor Inventory Declaration (50-259)
  - Dealer's Vessel and Outboard Motor Inventory Tax Statement (50-260)
- Property Tax Code
  - Sec: 23.124 Dealer's Vessel and Outboard Motor Inventory; Value
  - Sec: 23.125 Prepayment of Taxes by Certain Taxpayers
  - Sec: 23.126 Declarations and Statements Confidential



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## Manufactured Housing

- "Retailer" as defined by 1201.003 occupation code:
  - A person who is engaged in the business of buying for resale, selling, or exchanging or offering manufactured homes for sale to consumers...
  - Maintains location for the display of manufactured home.
  - Sells or exchanges at least two manufactured homes in a 12-month period
- Issued license by Texas Department of Housing and Community Affairs.
- Files to both the Central Appraisal District and Tax Assessor Collector:
  - Retail Manufactured Housing Inventory Declaration (50-267)
  - Retail Manufactured Housing Inventory Tax Statement (50-268)
- Property Tax Code
  - Sec: 23.127 Retail Manufactured Housing Inventory; Value
  - Sec: 23.128 Prepayment of Taxes by Manufactured Housing Retailers



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## Heavy Equipment

- "Dealer" is defined by a person engaged in the business of selling, leasing or renting heavy equipment.
- Files to both the Central Appraisal District and Tax Assessor Collector:
  - Retail Manufactured Housing Inventory Declaration (50-267)
  - Retail Manufactured Housing Inventory Tax Statement (50-268)
- Property Tax Code
  - Sec: 23.124 Dealer's Heavy Equipment Inventory; Value
  - Sec: 23.1242 Prepayment of Taxes by Heavy Equipment Dealers
  - Sec: 23.1243 Refund of Prepayment of Taxes on Fleet Transactions



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## Annual Declaration

- Original form must be filed with the Central Appraisal District and a copy to County Tax Office.
- Must be received no later than February 1<sup>st</sup>.
- If not in business by January 1<sup>st</sup>, a dealer must file a declaration no later than 30 days of receiving their GDN for motor vehicles.
- The declaration is sufficient to comply with this subsection if:
  - The name and business address of each location the dealer conducts business.
  - Each of dealer's license issued by the Texas Department of Motor Vehicle.
  - A statement that the dealer owner is the owner of a dealer's motor vehicle inventory.
  - The computed market value of a dealer's motor vehicle inventory for the current year.

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## Declaration 50-244

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## Market Value

- Market value is defined as the **total annual sales** less sales to dealers, fleet transactions and subsequent sales, from the **dealer's motor vehicle inventory** for the previous 12-month period corresponding to the prior tax year divided by 12.
- Total annual sales** is the total of the sales price from every sale from a dealer's motor vehicle inventory for a 12-month period.

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## Definitions

- "Dealer's motor vehicle inventory" means **ALL** motor vehicles held for sale by dealer.
- (MV) "Motor vehicle inventory" means a motor vehicle is a fully self-propelled, has at least two wheels who primary purpose is to transport people or property, (taxable)
- (FL) "Fleet transactions" means the sale of five or more motor vehicles from inventory to the same person in a calendar year.
- (DL) "Dealer Sales" means the sale of a vehicle to another Texas Dealer or to a dealer that is legally recognized in another state as a motor vehicle dealer.
- (SS) "Subsequent Sales" means a dealer-financed sale of a motor vehicle that, at the time of sale, have dealer financing from the motor vehicle inventory in the same calendar year.

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## Calculating Market Value

- Dealer's motor vehicle inventory = MV + FL + DL + SS
- Market Value = Total annual sales from **ALL** sales from Dealer's motor vehicle inventory sales minus FL sales minus DL sales minus SS sales then divided by 12.
- So, the "Dealer's Motor Vehicle Sales for Prior Year" needed to calculate the Market Value would equal the Motor Vehicle Inventory (MV) sales.
- The "Market Value for Current Tax Year" would be the Motor Vehicle Inventory sales divided by 12.
- \* If dealer was not in business for the entire 12-month period, then the chief appraiser will determine the inventory's market value.

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## Monthly Statement

- Original form must be filed with the County Tax Office and a copy to Central Appraisal District.
- Must be received no later than 10<sup>th</sup> day of each month.
  - Exception: Heavy equipment has until the 20<sup>th</sup> day of the month to file.
- Must include the following information
  - Description of the motor vehicle sold
  - The sales price of the motor vehicle
  - The unit property tax of the motor vehicle, if any sold
  - The reason no unit property tax is assigned if no unit property tax is assigned.
- If there are no sales for the month, a statement is still required to be filed.

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Monthly Statement  
50-246

CONFIDENTIAL

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### Unit Property Tax Value ("UPTV") (Unit Property Tax Factor)

- UPTV = total the tax rates for a taxing units/entities the property is subject to and divide by 12 (months) and divide by 100.
 

• City of Austin	0.4627
• Austin ISD	0.9966
• Travis County	0.318239
• Austin Community College	0.0987
• Travis Central Health	0.098684
	<hr/>
	1.974923 / 12 / 100 = 0.001646 (Unit Property Tax Factor)
- (divide by 100 if aggregate tax rate is expressed in dollars per \$100 of valuation)

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### Calculating Monthly Inventory Tax

- The monthly taxes are calculated by multiplying the sales price of a Motor Vehicle Inventory (MV) sale by the UPTV or Unit Property Tax Factor. This will give you the amount of tax due for that unit.
  - Sales Price x Unit Property Tax Factor = Tax Due
  - \$45,000.00 x 0.001646 = \$74.07 in taxes due

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### Timeline and Deadlines for Special Inventory Filing

- January 1<sup>st</sup> : Property taxes are levied
- February 1<sup>st</sup> : Declaration must be filed.
  - Within 30 days if business was not opened on January 1<sup>st</sup>.
- 10<sup>th</sup> of every month statements must be filed and taxes paid
  - Motor Vehicles
  - Vessels and Outboards
  - Manufactured Housing
- 20<sup>th</sup> of every month statement must be filed and taxes paid
  - Heavy Equipment

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### Confidential

- Except as provide by this section, a declaration or statement filed with the chief appraiser or collector... is confidential and not open to public inspection.
- The information may not be disclosed to anyone except an employee of the appraisal office who appraises the property or to an employee of the county tax assessor-collector involved in the maintenance of the owner's account.
- A person who knowingly permits inspection by a person not authorized to inspect or discloses confidential information to a person not authorized to receive the information commits a Class B misdemeanor

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### Fines and Penalties for Special Inventory

- Declaration Late Filing Fine
- Declaration Late Filing Penalty
- Statement Late Filing Fine
- Statement Late Filing Penalty
- Escrow late Payment Penalty
- False Statements on Report Penalty



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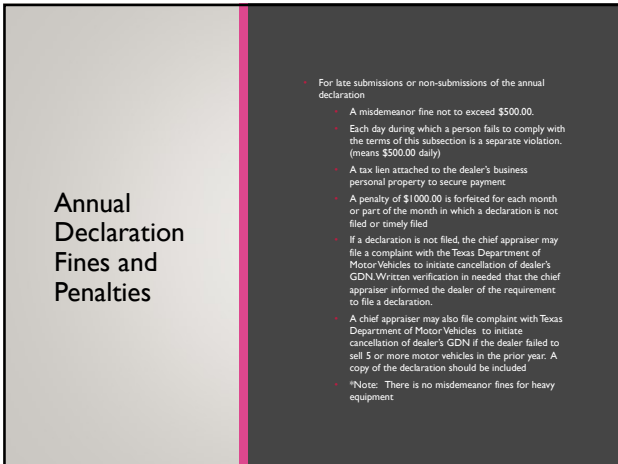
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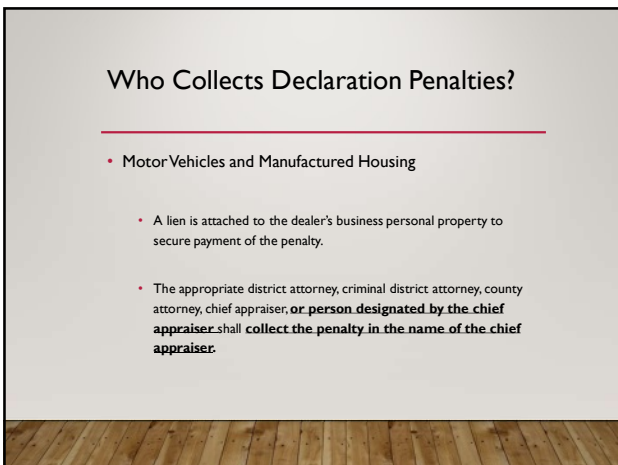
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### Who Collects Declaration Penalties?

- Vessels and Outboard Motors
  - A tax lien attaches to the dealer's business personal property to secure payment of the penalty.
  - The appropriate district attorney, criminal district attorney, county attorney shall **collect the penalty in the name of the chief appraiser or collector.**

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### Who Collects Declaration Penalties?

- Heavy Equipment
  - A tax lien attaches to the dealer's business personal property to secure payment of the penalty.
  - The appropriate district attorney, criminal district attorney, county attorney may **collect the penalty in the name of the collector.**
  - The chief appraiser may collect the penalty in the name of the chief appraiser.

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### Late Filing Declaration Recap

- Motor Vehicles**
  - Misdemeanor Fine (\$500 per day until filed)
  - \$1000 Penalty each month until filed plus a Tax Lien on BPP
- Vessel and Outboard Motors**
  - Misdemeanor Fine (\$500 per day until filed)
  - \$1000 Penalty each month until filed plus a Tax Lien on BPP
- Manufactured Housing**
  - Misdemeanor Fine (\$500 per day until filed)
  - \$1000 Penalty each month until filed plus a Tax Lien on BPP
- Heavy Equipment**
  - NO Misdemeanor Fine
  - \$1000 Penalty each month until filed plus a Tax Lien on BPP

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## Inventory Tax Statement Fines and Penalties

- A dealer who fails to file a statement commits an offense which is a misdemeanor punishable by a fine not to exceed \$100.
- Each day during which a dealer fails to comply is a separate violation (\$100 daily until statement is filed)
- A tax lien is attached to the dealer's business personal property.
- In addition, a penalty in the amount of \$500 is forfeited each month or part of the month until statement is filed.
- **Note: Tex. Property Tax Code 1.06 states:** If the last day for the performance of an act is a Saturday, Sunday, or legal state or national holiday, the act is timely if performed on the next regular business day.

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MONTH	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FISCAL YEARLY
MONTH	THE MONTH	THE MONTH	THE MONTH	THE MONTH	THE MONTH	THE MONTH	THE MONTH	THE MONTH	THE MONTH	THE MONTH	THE MONTH	THE MONTH	ENDING FEBRUARY 28
Minimum			\$100.00	\$200.00	\$300.00	\$400.00	\$500.00	\$600.00	\$700.00	\$800.00	\$900.00	\$1,000.00	\$1,000.00
1000-2000			\$200.00	\$400.00	\$600.00	\$800.00	\$1,000.00	\$1,200.00	\$1,400.00	\$1,600.00	\$1,800.00	\$2,000.00	\$2,000.00
2000-3000			\$300.00	\$600.00	\$900.00	\$1,200.00	\$1,500.00	\$1,800.00	\$2,100.00	\$2,400.00	\$2,700.00	\$3,000.00	\$3,000.00
3000-4000			\$400.00	\$800.00	\$1,200.00	\$1,600.00	\$2,000.00	\$2,400.00	\$2,800.00	\$3,200.00	\$3,600.00	\$4,000.00	\$4,000.00
4000-5000			\$500.00	\$1,000.00	\$1,500.00	\$2,000.00	\$2,500.00	\$3,000.00	\$3,500.00	\$4,000.00	\$4,500.00	\$5,000.00	\$5,000.00
5000-6000			\$600.00	\$1,200.00	\$1,800.00	\$2,400.00	\$3,000.00	\$3,600.00	\$4,200.00	\$4,800.00	\$5,400.00	\$6,000.00	\$6,000.00
6000-7000			\$700.00	\$1,400.00	\$2,100.00	\$2,800.00	\$3,500.00	\$4,200.00	\$4,900.00	\$5,600.00	\$6,300.00	\$7,000.00	\$7,000.00
7000-8000			\$800.00	\$1,600.00	\$2,400.00	\$3,200.00	\$4,000.00	\$4,800.00	\$5,600.00	\$6,400.00	\$7,200.00	\$8,000.00	\$8,000.00
8000-9000			\$900.00	\$1,800.00	\$2,700.00	\$3,600.00	\$4,500.00	\$5,400.00	\$6,300.00	\$7,200.00	\$8,100.00	\$9,000.00	\$9,000.00
9000-10000			\$1,000.00	\$2,000.00	\$3,000.00	\$4,000.00	\$5,000.00	\$6,000.00	\$7,000.00	\$8,000.00	\$9,000.00	\$10,000.00	\$10,000.00
10000-15000			\$1,000.00	\$2,000.00	\$3,000.00	\$4,000.00	\$5,000.00	\$6,000.00	\$7,000.00	\$8,000.00	\$9,000.00	\$10,000.00	\$10,000.00
15000-20000			\$1,000.00	\$2,000.00	\$3,000.00	\$4,000.00	\$5,000.00	\$6,000.00	\$7,000.00	\$8,000.00	\$9,000.00	\$10,000.00	\$10,000.00
20000-25000			\$1,000.00	\$2,000.00	\$3,000.00	\$4,000.00	\$5,000.00	\$6,000.00	\$7,000.00	\$8,000.00	\$9,000.00	\$10,000.00	\$10,000.00
25000-30000			\$1,000.00	\$2,000.00	\$3,000.00	\$4,000.00	\$5,000.00	\$6,000.00	\$7,000.00	\$8,000.00	\$9,000.00	\$10,000.00	\$10,000.00
30000-35000			\$1,000.00	\$2,000.00	\$3,000.00	\$4,000.00	\$5,000.00	\$6,000.00	\$7,000.00	\$8,000.00	\$9,000.00	\$10,000.00	\$10,000.00
35000-40000			\$1,000.00	\$2,000.00	\$3,000.00	\$4,000.00	\$5,000.00	\$6,000.00	\$7,000.00	\$8,000.00	\$9,000.00	\$10,000.00	\$10,000.00
40000-45000			\$1,000.00	\$2,000.00	\$3,000.00	\$4,000.00	\$5,000.00	\$6,000.00	\$7,000.00	\$8,000.00	\$9,000.00	\$10,000.00	\$10,000.00
45000-50000			\$1,000.00	\$2,000.00	\$3,000.00	\$4,000.00	\$5,000.00	\$6,000.00	\$7,000.00	\$8,000.00	\$9,000.00	\$10,000.00	\$10,000.00
50000-55000			\$1,000.00	\$2,000.00	\$3,000.00	\$4,000.00	\$5,000.00	\$6,000.00	\$7,000.00	\$8,000.00	\$9,000.00	\$10,000.00	\$10,000.00
55000-60000			\$1,000.00	\$2,000.00	\$3,000.00	\$4,000.00	\$5,000.00	\$6,000.00	\$7,000.00	\$8,000.00	\$9,000.00	\$10,000.00	\$10,000.00
60000-65000			\$1,000.00	\$2,000.00	\$3,000.00	\$4,000.00	\$5,000.00	\$6,000.00	\$7,000.00	\$8,000.00	\$9,000.00	\$10,000.00	\$10,000.00
65000-70000			\$1,000.00	\$2,000.00	\$3,000.00	\$4,000.00	\$5,000.00	\$6,000.00	\$7,000.00	\$8,000.00	\$9,000.00	\$10,000.00	\$10,000.00
70000-75000			\$1,000.00	\$2,000.00	\$3,000.00	\$4,000.00	\$5,000.00	\$6,000.00	\$7,000.00	\$8,000.00	\$9,000.00	\$10,000.00	\$10,000.00
75000-80000			\$1,000.00	\$2,000.00	\$3,000.00	\$4,000.00	\$5,000.00	\$6,000.00	\$7,000.00	\$8,000.00	\$9,000.00	\$10,000.00	\$10,000.00
80000-85000			\$1,000.00	\$2,000.00	\$3,000.00	\$4,000.00	\$5,000.00	\$6,000.00	\$7,000.00	\$8,000.00	\$9,000.00	\$10,000.00	\$10,000.00
85000-90000			\$1,000.00	\$2,000.00	\$3,000.00	\$4,000.00	\$5,000.00	\$6,000.00	\$7,000.00	\$8,000.00	\$9,000.00	\$10,000.00	\$10,000.00
90000-95000			\$1,000.00	\$2,000.00	\$3,000.00	\$4,000.00	\$5,000.00	\$6,000.00	\$7,000.00	\$8,000.00	\$9,000.00	\$10,000.00	\$10,000.00
95000-100000			\$1,000.00	\$2,000.00	\$3,000.00	\$4,000.00	\$5,000.00	\$6,000.00	\$7,000.00	\$8,000.00	\$9,000.00	\$10,000.00	\$10,000.00
100000+			\$1,000.00	\$2,000.00	\$3,000.00	\$4,000.00	\$5,000.00	\$6,000.00	\$7,000.00	\$8,000.00	\$9,000.00	\$10,000.00	\$10,000.00

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## Late Inventory Tax Statement Filing Recap

- Motor Vehicles
  - Misdemeanor Fine (\$100 per day until filed)
  - \$500 Penalty each month until filed plus a Tax Lien on BPP
- Vessel and Outboard Motors
  - Misdemeanor Fine (\$100 per day until filed)
  - \$500 Penalty each month until filed plus a Tax Lien on BPP
- Manufactured Housing
  - Misdemeanor Fine (\$100 per day until filed)
  - \$500 Penalty each month until filed plus a Tax Lien on BPP
- Heavy Equipment
  - NO Misdemeanor Fine
  - \$500 Penalty each month until filed plus a Tax Lien on BPP

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## Escrowed Payments and Penalties

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## Escrowed Prepayments

On or before the 10<sup>th</sup> day of each month, together with the statement filed, shall deposit with the collector a sum equal to the total of unit property tax assigned to all motor vehicles sold from the dealer's motor vehicle inventory in the prior month.

The pre-payment of taxes shall be deposited by the collector to the owner's escrowed account and be used to pay property taxes levied against the dealer's motor vehicle inventory

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## Escrowed Prepayments cont.

- The collector shall maintain the escrow account for each owner in the county depository
- The collector is not required to maintain separate accounts in the depository for each escrow account created but shall maintain separate records for each owner.
- The collector shall retain any interest generated by the escrow account to defray the cost of administration of the prepayment procedure established by this section.
- Any interest generated by the escrow account is retained by the collector and is the sole property of the collector and may not be used by an entity other than the collector.
- Note: The interest generated may not be used to reduce or otherwise affect the annual appropriation to the collector that would otherwise be made.

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## Calculating Yearly Inventory Tax

- The yearly taxes are calculated by adding the Total Tax Rate for each entity and multiplying against the Market Value then divide by 100.
  - Total Tax Rates x Market Value / 100
  - This will be the adjusted base tax for the taxing year.
- Pre Payment of Taxes
  - Taxes are pre-paid each month and held in escrow
  - Taxes are delinquent if not paid by January 31 of the subsequent tax year
  - Not later than February 15th the collector will distribute to all relevant taxing units all funds collected.
  - Not later than February 15th the collector will distribute to all relevant taxing units all funds collected.
  - Taxes are only due for dealers who were open on January 1<sup>st</sup> of the current tax year and had sales in the prior year.
  - Note... There are no current taxes due if the dealer opened after January 1<sup>st</sup>.

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## Non-Payment of Escrow Taxes Penalties

- If an owner who fails to remit the unit property taxes as required shall pay a **penalty of five percent (5%)** of the amount due.
- If the amount is not paid within 10 days after the due date, the owner shall pay an **additional five percent (5%)** of the amount due.
- The collector, the collector's designated agent, or the county or district attorney shall enforce the terms of this subsection.
- The penalties under this subsection are in addition to any other penalties provided by law if the owner's taxes are delinquent

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### Who Gets The Money?

Late Filing and Escrow Payments

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- This applies to Motor Vehicle, Vessels and Outboards, and Manufactured Housing.
  - **Fines** collected shall be deposited in the county depository to the credit of the **General Fund**.
  - **Penalties** collected are the **sole property of the collector** and may not be used by any other entity other than the collector and may not be used to reduce or affect the annual appropriation to the collector that would otherwise be made.

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### Who Gets The Money?

Late Filing and Escrow Payments

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- This applies to Vessels and Outboard Motors.
  - **Fines and Penalties** collected shall be deposited in the county depository to the credit of the **General Fund**.

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### Waivers of Penalties

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The chief appraiser may waive penalties imposed by:

- Sec 23.121 (k) Motor Vehicles
- Sec 23.1241 (j) Heavy Equipment
- Sec 23.127 (k) Manufactured Housing

The collector may waive penalties imposed by:

- Sec 23.122 (n) Motor Vehicles
- Sec 23.1242 (m) Heavy Equipment
- Sec 23.128 (m) Manufactured Housing

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### Waivers of Penalties cont.

- The taxpayer seeking the waiver files a written application for the waiver not later than the 30<sup>th</sup> day after the date the declaration or statement was required to be filed
- The taxpayer's failure to file was a result of
  - A disaster that made it effectively impossible to comply with filing requirements
  - An event beyond the control of the taxpayer that destroyed the taxpayer's property or records, and
- The taxpayer is otherwise in compliance with this chapter.

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### False Reporting Penalty

- A dealer that makes a false statement on either the Declaration or the Monthly Statement forms could be found guilty of a Class A misdemeanor or a state jail felony under Penal Code Section 37.10.

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### Collected Penalties and What They Can Be Used For

- Professional Development
- Salaries
- Computers
- Software
- Copy Machines/Printers
- Supplies
- Vehicles/Maintenance
- Gasoline
- Dues
- Courses
- Conference Registration

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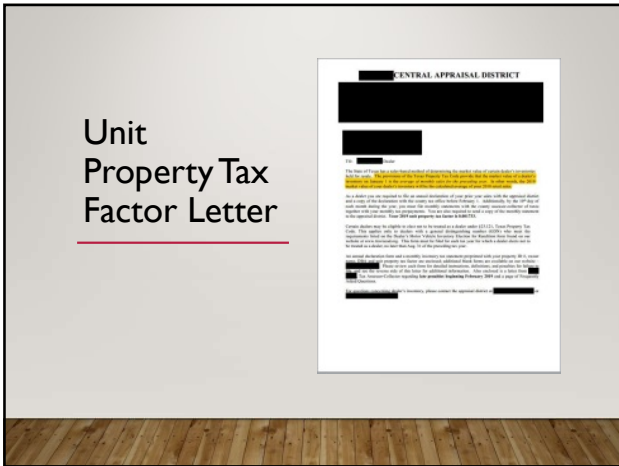
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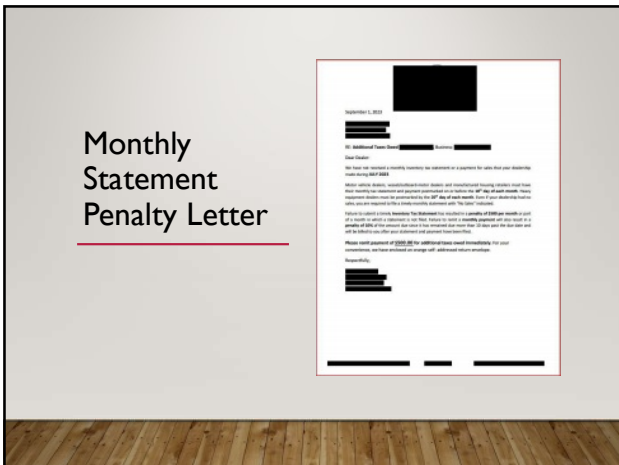
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# End of Year Summary Letter



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# Delinquent Tax Bill



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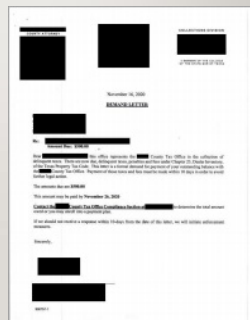
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# Demand Letter From County Attorney



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# Penalty Waiver Application

The image shows a form titled "Application for Waiver of Special Inventory Tax Penalty" from the Tax Assessor Collector and Value Registrar. The form includes sections for:
 

- Applicant Information: Name, Address, City, State, Zip, and Phone.
- Reason for Waiver: A dropdown menu with options like "Vehicle", "Public Property", "Other".
- Reason: A section for providing a detailed explanation of the reason for the waiver.
- Signature and Date: Fields for the applicant's signature and the date.

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# Helpful Information

- **Texas Comptroller's Office**  
<https://comptroller.texas.gov/taxes/property-tax/special-inventory.php>
- **Database of active dealers from Texas Department of Motor Vehicles**  
<https://texasdmv.my.safeforce.com/txeas.com/dealers/motorvehicle/dealers/locating>
- **Submit a Complaint with Texas Department of Motor Vehicles**  
<https://texasdmv.my.safeforce.com/Complaint/>
- **Texas Department of Housing and Community Affairs License Records**  
[https://mhweb.tdhca.state.tx.us/mhweb/license\\_view.jsp](https://mhweb.tdhca.state.tx.us/mhweb/license_view.jsp)
- **Texas Parks and Wildlife**  
 • 512-389-4828
- **Travis County Tax Office Special Inventory Information**  
<https://tax-office.traviscountytx.gov/special-inventory-tax>

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# Thank You

Robert Knollman  
 (512) 854-7913  
 Program Coordinator  
 Travis County Tax Office

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