



## TEXAS DEPARTMENT OF HOUSING AND COMMUNITY AFFAIRS MANUFACTURED HOUSING DIVISION

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February 15, 2026

NAME  
ADDRESS  
CITY/STATE/ZIP

### Re: **Second and Final Notice: 2021 Tax Liens Scheduled for Removal**

Dear Taxing Entity or Appraisal District:

On February 1, 2026, notice was made informing all taxing entities that tax liens on record with the department which are delinquent more than four (4) years would be deleted pursuant to Tex. Occ. Code 1201.219(g) and (h) except those confirmed as having a tax suit filed, having been deferred, under a payment plan, or under bankruptcy.

Please accept this as second and final notification of the same. If after sixty (60) days from the date above the taxing entity has still not responded the Department may remove all tax liens delinquent more than four years. If you have already responded or preserved your liens independently, please disregard this notice.

### **Deadline to preserve a tax lien is midnight on April 15, 2026.**

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 Information Page](#) to access the tax collectors page.
- b) Scroll down past Announcements and Important Information and click "[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 [ctcdatabase@tdhca.texas.gov](mailto:ctcdatabase@tdhca.texas.gov) 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 the Department.

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, Document Control Manager [taxlien@tdhca.texas.gov](mailto:taxlien@tdhca.texas.gov) with any questions you may have and as always, we look forward to serving you.

Respectfully,



Jim R Hicks  
Executive Director