

TOWN OF OCEAN VIEW, DELAWARE
GROSS RENTAL RECEIPTS TAX FORM FOR RENTAL INCOME

Pursuant to Chapter 93, § 93-15-A - **A Gross Receipts Tax of 5% is assessed on all rental income.** There is hereby imposed and assessed a gross receipts tax at the rate of 5% of the rent for occupancy of any private and public lodging facilities and housing accommodations, including rooms, rooming homes, boardinghouses, bed-and-breakfast inns, cottages, cabins, houses, apartments (whether in condominiums or not), stores, garages, warehouses, or any commercial buildings or structures which rent or lease space or other facilities. The payment of the tax shall be the responsibility of the person who is the owner of the property being rented; provided, however, that such person may designate an agent to collect and pay the tax to the Town. Where said designated agent is a real estate broker or agent, the latter shall collect and pay the tax to the Town, unless authorized in writing by the owner of the property to collect the tax and remit said tax to the owner for the owner's payment to the Town. (effective January 1, 2011). [Amended by Ord. 265 on 05-10-10]

§ 93-15-C **Every property owner offering property for rent or receiving any rent** on which the tax is imposed under Subsection A shall be obligated to file, or have filed by a designated agent, a rental tax report form with the Town Manager and to pay the Town the amount of tax due the Town, as follows: January 1 through June 30 of that year shall be due and payable on or before August 15 of that year; the tax on rent received from July 1 through December 31 of that year shall be due and payable on or before February 15 of the following year. (effective January 1, 2011). [Amended by Ord. 265 on 05-10-10]

§ 93-15-E Any person obligated to pay the tax imposed and assessed by this section who **fails or refuses to file** the required rental tax report and to remit the tax required to be paid within the time and in the amount specified in Subsection A hereof, unless it is shown that such failure is due to reasonable cause, shall be charged, in addition to the amount of tax owed the Town, interest thereon at the rate of 1 ½ % per month until such debt is fully paid. If such debt remains unpaid by the time of expiration of the license to rent the property concerning which the rental tax has not been paid, a renewal rental license shall not be issued with regard to such property.

PLEASE PRINT

Location of rental property: _____
_____ Name of street where rental property is located _____ Unit # _____

Name of Property Owner: _____

Name of Person and/or Agency Submitting Payment: _____

1. **Gross** Rental Receipts received from January 1ST thru June 30TH during the calendar year: \$ _____
Due August 15th

2. **Gross** Rental Receipts received from July 1ST thru December 31ST during the calendar year: \$ _____
Due February 15th

5% TAX DUE ON GROSS RENTAL RECEIPTS (Amount on Line 1 and/or 2 x **.05**): \$ _____
Amount Due

I/WE THE UNDERSIGNED SWEAR OR AFFIRM UNDER PENALTY OF PERJURY THAT ALL THE FOREGOING INFORMATION IS TRUE AND ACCURATE.

_____/_____/_____
Signature(s) Date

Checks or Money Orders to be made payable to: THE TOWN OF OCEAN VIEW

FORM MUST BE COMPLETED, SIGNED AND NOTARIZED BEFORE RETURNING IT WITH AMOUNT DUE TO:

Town of Ocean View • 201 Central Ave. – 2nd Floor • Licensing • Ocean View, DE 19970

Payments can be made at 201 Central Ave. – 2nd Floor where a no fee notary service is available.

Phone #: 302-539-1208 • Email: admintov@oceanviewde.com

*** NOTARY USE ONLY ***

*** TOWN USE ONLY ***

Sworn and Subscribed before me on _____ Date: _____ Remittance Enclosed: \$ _____

this ____ day of _____, 20 ____ Method of Payment: _____ Recv'd by: _____

Approved by: _____ Date: _____
(approved by Town Manager or designee)

Notary Public

Customer ID: _____ Invoice#: _____

PIDN: _____ RENTAL LICENSE # _____

Payment submitted by: Property Owner _____ Realtor /Property Management Representative: _____ CYE _____