

**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 1<sup>ST</sup> thru June 30<sup>TH</sup> during the calendar year: \$ \_\_\_\_\_  
Due August 15th

2. **Gross** Rental Receipts received from July 1<sup>ST</sup> thru December 31<sup>ST</sup> 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. – 2<sup>nd</sup> Floor • Licensing • Ocean View, DE 19970

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

Phone #: 302-539-1208 • Email: [admintov@oceanviewde.com](mailto: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 \_\_\_\_\_