

Town of South Bethany
402 Evergreen Road
South Bethany, DE 19930

2009 RENTAL TAX FORM

Authority: The Code of the Town of South Bethany, Chapter 118, Taxation, Article III, prescribes the following rental tax for rental properties.

Rental Tax: §118-14. Rental tax. [Amended 3-14-2003 by Ord. No. 117-02]

There is hereby imposed a rental tax not to exceed 8% of the gross rental receipts of each residential and commercial property. The Council shall establish the current rate each year concurrent with the adoption of the annual operating budget and shall become effective the following October 1.

The rental tax shall be due and payable to the Town no later than September 30 of each year and shall cover the prior period of October 1 to September 30. Uncollected taxes for the month of September may be estimated with adjustment made the following tax year.

The payment of the rental tax shall be the responsibility of the owner of the residential and commercial property; provided, however, that any such owner may designate an agent to collect and pay the tax to the Town.

Person failing to comply with the terms of this chapter shall be subject to penalties as described in §118-16.

Return this form along with your 8% Rental Tax to the address listed above by September 30, 2009.

Name: _____

Mailing Address: _____

Rental Address: _____

1. Gross Receipts from Rental Property: \$ _____

2. Multiply Gross by 8% Rental Tax: \$ _____

3. Multiply 8% by 1 ½% Interest* \$ _____

(*Applied monthly after September 30)

TOTAL AMOUNT PAID: \$ _____

Date: _____ Signature: _____