



# TOWN OF SOUTH BETHANY RENTAL TAX FORM 2018

402 Evergreen Road  
South Bethany, DE 19930  
[www.southbethany.org](http://www.southbethany.org)

**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 8-05-2011 by Ord. No. 157-11]

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 October 31 of each year and shall cover the prior period of October 1 to September 30.

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

### § 118-16. Penalties for offenses.

A. Any property owner violating the provisions of this article shall be subject to the same penalties as listed in §84-14A.

B. Any property owner charged with violating this article may cure the violation within 15 days as provided in § 84-14C, D and E.

C. A property owner who fails to pay the rental tax due and owed to the Town of South Bethany by October 31 of each year shall, in addition to the current rental tax due, pay interest thereon the rate of 1 ½% per month on the unpaid balance until fully paid.

D. Any property owner who fails to comply with this article shall be subject to loss of rental license: one year for the first offense and two years for each subsequent offense. Provided, however, that no rental license shall be revoked without providing a property owner with notice and an opportunity for a hearing in accordance with § 84-10.1.

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**Return this form along with your 8% Rental Tax to the address listed above by October 31, 2018.**

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 October 31)

**TOTAL AMOUNT PAID:** \$ \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_