



TOWN OF SOUTH BETHANY RENTAL TAX FORM 2026

402 Evergreen Road
South Bethany, DE 19930
www.southbethany.delaware.gov

Authority: The Code of the Town of South Bethany, Chapter 118, Taxation, Article III, prescribes the following rental tax for rental properties. **REMINDER: PER TOWN CODE § 94-7.1, DENIAL OF (PARKING) PERMITS, ANY PURCHASING OF PARKING PERMITS (FOR CURRENT OR FUTURE PERMITS) WILL BE DENIED IF YOUR RENTAL TAX HAS NOT BEEN PAID.**

The payment of the rental tax shall be the responsibility of the owner; and if any such owner designated an agent/realtor/realty company to collect and pay the tax to the Town, it is the responsibility of the owner to contact said agent/realtor/rental company to notify them of payment being due and ensure payment is made on time.

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 rental tax shall be due and payable to the Town of South Bethany no later than October 31 of each year and shall cover the prior period of October 1 (2025) to September 30 (2026).

§ 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.

Return this bottom portion along with your **8% Rental Tax** payment to the address listed above by October 31, 2026. **Checks made payable to: Town of South Bethany**

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: _____