Town of Dagsboro 33134 Main Street, P.O. Box 420 Dagsboro, DE 19939 Phone (302) 732-3777 Fax (302) 732-3907

## **RENTAL LICENSE APPLICATION**

| Property Owner's Name:                                  |                        |
|---|------------------------|
| Home Address:   |                        |
| Home Telephone #:                                       | Emergency Telephone #: |
| RENTAL ADDRESS:   |                        |
| Current Renter's Name, Address & Phone #                |                        |
|   |                        |
| Rental Agent, Address & Contact Person (if applicable): |                        |

I hereby acknowledge that in order to maintain my license privilege, I must comply with all Regulations & Ordinances of the Town of Dagsboro and that all taxes, and assessments due the Town of Dagsboro upon the property which I own have been paid including the 3% tax on Gross Rental Receipts due annually on February 1 for all rental income.

I further acknowledge that if there have been three or more cases during a calendar year of violations of noise disturbance, my license may be immediately revoked.

I authorize the Town of Dagsboro, its agents, and employees to seek information and conduct an investigation into the truth of statements set forth in this application and the qualifications of the applicant for the requested license.

I declare, under penalty of perjury, that the information contained in the application is true and correct.

Applicant's Signature:

Make checks payable to: Town of Dagsboro Annual Rental License: \$75.00 January 1<sup>st</sup> through December 31<sup>st</sup> A fee of \$45 will be charged for late payment of license fees

## **Rental License:**

If you are a property owner who is renting your house or property to another, you must obtain a rental license through the Town Of Dagsboro. *Form Attached* 

Whoever shall violate any provision of this article shall, upon conviction thereof, shall be subject to a fine of not more than \$500 or imprisonment for not more than 60 days, or both such fine and imprisonment. Each day that a business, occupation or activity is carried on, prosecuted, conducted or engaged in without a proper license having been obtained pursuant to this article shall be deemed to be a separate offense.

## **Taxation:**

As a Landlord you are responsible for paying a gross receipts tax at the rate of 3% of the gross rental receipts as follows:

- Occupancy of any private and public lodging facilities and housing accommodations including rooms, rooming homes, boardinghouse, bed-and-breakfast inn, rooming house, tourist home, cottage, cabin, house and apartment (whether in condominium or not).
- The rental of any real property, or portion thereof, other than described above.

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 owner for the owner's payment to the Town.

Any person obligated to pay the tax imposed and assessed by this article who fails or refuses to file the required rental tax report form and to remit the tax required to be paid within the time and the amount specified, 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 1/2% 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. For any violation of this article or for the failure to pay the tax due pursuant to this article, the person receiving rent and/or the owner of the premises shall be subject to a penalty of not less than \$50 and not more than \$500 per day and shall pay the cost of prosecution, including the Town's reasonable attorney's fees. Each day that such violation continues shall be deemed a separate offense punishable by like fine or penalty. The Town may proceed to collect delinquent and unpaid taxes by suit or other legal means.