



BALTIMORE COUNTY MARYLAND

OFFICE of BUDGET & FINANCE
400 WASHINGTON AVE, ROOM 150
TOWSON, MARYLAND 21204-4665
(410) 887-2798

**COLLECTION REPORT
MANUFACTURED HOMES, MOBILE HOMES
AND TRAILER TAXES**

For the Qtr. Ending:

Due Date: On or Before:

	GROSS RENTAL	LOTS WITH \$20.00 CAP
1. Gross Rental or Lots with \$20.00 Cap	\$ _____	_____
2. Tax Rate (Seven Percent of Gross Rental)	\$ _____ x 7%	_____ x \$20.00
3. Total Tax Due Per this Return	\$ _____	+ \$ _____

TAX REMITTED

5. Tax Collected and Remitted herewith	\$ _____
Interest: 1% of Item 5 for each Month Return is Late	\$ _____
Penalty: 10% of Item 5 to be Added After One Month From Due Date	\$ _____
Total Amount of Taxes and Penalties	\$ _____

6. Number of Units Available for Rent _____

Number of Units Rented During Month _____

Units Added or Deleted From Total During Month _____

I DECLARE UNDER THE PENALTY OF PERJURY THAT THIS RETURN HAS BEEN EXAMINED BY ME AND TO THE BEST OF MY KNOWLEDGE AND BELIEF IS A TRUE, CORRECT AND COMPLETE RETURN.

DATE

SIGNATURE

REMITTANCE INSTRUCTIONS

Make Checks Payable to Baltimore County, Maryland
Mail "Collector's" Copy together with Remittance to:
Office of Budget & Finance – Taxpayer Services
400 Washington Ave, Room 150
Towson, Maryland 21204-4665

BALTIMORE COUNTY CODE 1998

TITLE 33, ARTICLE V1

TAX ON MOBILE HOMES

- SECTION 33-231
- (A) Pursuant to the authority contained in section 33-1, every person, firm, or corporation licensed by the Department of Permits and Licenses to operate a trailer park shall collect from each renter or lessee a tax and remit such tax to the county.
 - (B) The tax shall be equal to seven (7) percent of the gross amount paid for the rental of any space in the park, NOT TO EXCEED \$20.00 PER MONTH. The tax shall not apply to any amount paid for actual gas, electric, water, or sewer services or consumption.
 - (C) The tax applies to any sum paid for the rental, leasing, or use of any space occupied by a trailer, mobile home, manufactured home, or other similar structure designed for use as a dwelling, with or without a permanent foundation and whether or not connected to any utilities.
- SECTION 33-232
- (A) The aforesaid tax shall be accumulated and paid quarterly to the county, to become part of the General Fund of the county. On or before the last day of March, June, September, and December in each year, every licensed trailer camp or park operator having two (2) or more spaces in operation as aforesaid, shall file a report or return with the Director of Budget and Finance of the county, on forms to be supplied by him, showing the amount of tax collected and due for each of the three (3) months preceding the filing of such report or return, and shall pay to the Director of Budget and Finance the total tax for the three (3) preceding months as shown thereon.
 - (B) Any person, firm, or corporation liable for the taxes imposed by this article who or which:
 - (1) Willfully fails to pay or collect and remit the taxes imposed by this article; or
 - (2) Willfully fails to file any return required by this article; or
 - (3) Willfully makes any false statement or misleading omission in any return filed as required by this article;shall be guilty of a misdemeanor and, upon conviction thereof, shall be fined not more than one hundred dollars (\$100.00) or imprisoned for not more than six (6) months or both.
 - (C) If any person shall fail or refuse to remit to the Director of Budget and Finance the tax required to be collected and paid under this article within the time and in the amount specified in this article, there shall be added to such tax by the Director of Budget and Finance interest at the rate of one (1) percent per month on the amount of the tax for each month or portion thereof from the date upon which the tax is due, as provided in this article; and if the tax shall remain delinquent and unpaid for a period of one (1) month from the date the same is due and payable, there shall be added thereto by the Director of Budget and Finance a penalty of ten (10) percent of the amount of the tax. For purposes of this section, delinquent trailer taxes are to be considered as a lien on the real property subject to tax sale.
- SECTION 33-381 RECORDS.
- (A) Each person who is charged with or responsible for collecting a tax under this title shall keep complete and accurate records in the form and with the information that the Director of Budget and Finance requires.
 - (B) Each person who is required under subsection (A) of this section to keep records shall make the records available for inspection and examination by the Director of Budget and Finance or his or her designee at any time during business hours.
 - (C) Notwithstanding any other section of this code, the person shall keep records required under subsection (A) of this section for four years, unless the Director of Budget and Finance consents in writing to an earlier destruction of the records.