

Proposed

**MOBILE HOME PARK TAX ORDINANCE OF 2021
FOR WASHINGTON COUNTY, MARYLAND**

Adopted _____, 20__
Effective _____, 20__

1. Establishment of tax.

1.01 In accordance with Maryland Code, Local Government Article, §20-503, as amended from time to time, there is a Mobile Home Park Tax imposed in Washington County.

2. Definitions.

2.01 The words and phrases used in this Ordinance shall have their usual meaning, unless otherwise defined in this section.

2.02 *Mobile Home Park* means any real property that is leased or held out for lease for two or more Mobile Homes for residential use.

2.03 *Mobile Home* means a structure:

(1) is commonly known as a trailer, house trailer, or manufactured home;

(2) is or can be used for residential purposes; and

(3) (i) is permanently attached to land; or

(ii) is connected to water, gas, electric, or sewage facilities.

2.04 *Assessed Value* means the value of the Mobile Home, as determined by the Maryland Department of Assessments and Taxation.

2.05 *Mobile Home Park Operator* means a person, partnership, corporation or other entity who or which owns, and as principal or through an agent, operates a Mobile Home Park in Washington County Maryland.

2.06 *Mobile Home Space* means a lot or area of real property in a Mobile Home Park on which an individual Mobile Home is situated. Mobile Home Space shall not include a lot or area on which a Mobile Home is held strictly for sale, provided that no person actually resides in said Mobile Home.

3. Calculation and Payment of Tax.

3.01 *Tax imposed.* Every person, corporation, or other entity operating and conducting a Mobile Home Park in Washington County shall pay a monthly tax upon the use of each Mobile Home occupying a Mobile Home Space, computed as follows: for each

Mobile Home with an assessed value of greater than One Dollar (\$1.00), the tax shall be Eight Dollars (\$8.00) per month.

3.02 Pursuant to Maryland Code, Local Government Article, §20-503(f), the State Department of Assessments and Taxation (SDAT) shall assess the value of mobile homes in Washington County which are subject to the tax imposed by this Ordinance. Such assessment shall be completed consistent with procedures provided by SDAT's applicable statutes and regulations. Copies of such assessment shall be provided to the owner of the Mobile Home and to the Mobile Home Park Operator on which the Mobile Home is situated.

3.03 *Monthly Reports.* On or before the fifteenth (15th) day of each month after receipt of the assessment provided by Section 3.02 of this Ordinance, every Mobile Home Park Operator shall file with the Treasurer of Washington County a report showing, for the preceding month:

- (a) the number of Mobile Home Spaces rented and occupied by Mobile Homes;
- (b) the tax due, as calculated pursuant to Section 3.01 of this Ordinance;
- (c) each mobile home vehicle identification number occupying the Mobile Home Park;
- (d) the lot number and street address of each Mobile Home occupying the Mobile Home Park;
- (e) the name of the owner of each Mobile Home occupying the Mobile Home Park;

3.04 *Remittance of Tax.* At the same time the report required by Section 3.02 of this Ordinance is due, every Mobile Home Park Operator shall remit to the Treasurer of Washington County the amount of tax due pursuant to Section 3.01 of this Ordinance.

3.05 *Owners and Renters.* An owner of property on which a mobile home subject to the tax under this section is located shall pay the tax to the Treasurer of Washington County. If the occupant of a mobile home subject to the tax under this section rents from the property owner the mobile home or the property on which the mobile home is located, the property owner shall collect the tax from the occupant of the mobile home. The property owner may collect the tax from the occupant under subparagraph (i) of this paragraph as a part of the rental fees. If the occupant fails to pay the tax, the property owner may exercise any right available to the property owner for nonpayment of rental

fees.

4. Investigation and Audit of Tax

4.01 *Investigation and Audit.* In the event that any Mobile Park Operator fails to collect and remit the tax imposed by this Ordinance, or fails to file a report as required by Section 3.02, or if the Treasurer has reasonable cause to believe an erroneous statement has been filed, the Treasurer or his designee may proceed to determine the amount due to the County, and in connection therewith, shall make such investigations and take such testimony and other evidence as may be necessary; provided, however, that notice and opportunity to be heard be given by the Treasurer to any person, partnership, corporation, or other entity that may become liable for an amount determined by the Treasurer.

4.02 *Register of Tenants.* Every Mobile Home Park Operator shall keep and maintain on the premises of the Mobile Home Park a register showing the name, address, Vehicle Identification Number, date of commencement of occupancy, and date of termination of occupancy, as to each Mobile Home space. Said register shall be kept up to date and shall be available at all reasonable times to inspection by the County Commissioners, the Treasurer, or their authorized representatives. Said register shall be retained by the Mobile Home Park Operator for at least five (5) years.

5. Penalties and Enforcement.

5.01 *Penalty for Late Payment.* Failure to pay to the Treasurer the taxes imposed by this Ordinance when due shall be subject to a penalty of one percent (1%) per month.

5.02 *Misdemeanor.* Any Mobile Home Park Operator liable for the taxes imposed by this Ordinance who or which:

- (a) willfully fails to pay the taxes imposed by this Ordinance;
- (b) willfully fails to file any report required by this Ordinance;
- (c) willfully makes any false statement or misleading omission in any report filed pursuant to this Ordinance; or
- (d) willfully fails to maintain a register as required by this Ordinance

is guilty of a misdemeanor and upon conviction thereof, shall be fined not more than \$100.00 or imprisoned for not more than thirty (30) days or both for each offense; such fine or imprisonment in the discretion of the Court.

5.03 *Action to enforce.* In the event the Mobile Home Park Tax is not paid as required, the Office of the County Attorney or its designee may institute an action to recover said tax. The Mobile Home Park Operator which fails to remit the tax shall be responsible for the costs of such suit, including reasonable attorney's fees.

5.04 *Lien and enforcement same as County real property taxes.* If not paid as required by this Ordinance, the Mobile Home Park Tax shall automatically constitute a lien against the Mobile Home corresponding with the unpaid tax, and shall be levied, collected, and enforced in the same manner as any lien upon personal property.

6. Effective Date, Severability and Repeal of Prior Resolution.

6.01 *Effective Date.* This Ordinance shall take effect on July 1, 2021.

6.02 *Repeal of prior Ordinance.* Ordinance No 2020-04, which was adopted February 25, 2020, and became effective March 1, 2020, shall remain in effect until July 1, 2021, at which time it is hereby repealed, and replaced with this Ordinance.

6.03 *Severability.* If any provision of this Ordinance or the application thereof to any person or circumstance is held invalid for any reason in a court of competent jurisdiction, the invalidity does not affect other provisions or any other application of this Ordinance which can be given effect without the invalid provision or application, and for this purpose the provisions of this Act are declared severable..