

ORDINANCE NO. ORD-2020-04

**AN ORDINANCE TO ENACT THE "MOBILE HOME PARK TAX
ORDINANCE FOR WASHINGTON COUNTY, MARYLAND"**

RECITALS

Washington County, Maryland (the "County"), has the authority to adopt a mobile home park tax ordinance that provides for the imposition and collection of such a tax in Washington County and its municipalities, pursuant to Maryland Code, Local Government Article, § 20-501.

The existing county "Resolution Levying a Tax on Automobile Trailer Comps Fixing the Amount and Providing for the Collection Thereof" was adopted on July 2, 1963.

The County Commissioners now wish to reduce the amount of said tax to 7.5% of gross monthly charges or \$20 per month per space, whichever is less; correct outdated language, and provide for additional means of collection of said tax.

A public hearing was held on January 28, 2020, following due notice and advertisement of the text of the proposed Mobile Home Park Tax Ordinance.

Public comment was received, reviewed, and considered concerning the aforesaid proposed Mobile Home Park Tax Ordinance.

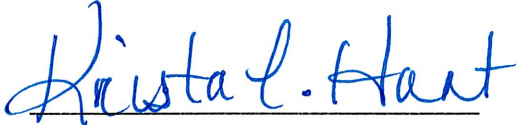
NOW, THEREFORE, BE IT ORDAINED by the Board of County Commissioners of Washington County, Maryland, that the Mobile Home Park Tax Ordinance for Washington County, Maryland is enacted as written.

Adopted this 25th day of February, 2020.

Effective this 1st day of March, 2020.

ATTEST:

BOARD OF COUNTY COMMISSIONERS
OF WASHINGTON COUNTY, MARYLAND



Krista L. Hart, Clerk

BY:  _____
Jeffrey A. Cline, President

Approved as to form
and legal sufficiency:



B. Andrew Bright
Assistant County Attorney

Mail to:
County Attorney's Office
100 W. Washington Street, Suite 1101
Hagerstown, MD 21740-4735

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

Adopted February 25, 2020
Effective March 1, 2020

1. Establishment of tax.

1.01 In accordance with Maryland Code, Local Government Article, §20-501, 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:

(i) Transportable in one or more sections;

(ii) 8 or more body feet in width and 30 or more body feet in length;

(iii) Built on a permanent chassis; and

(iv) Designed to be used as a dwelling, with or without a permanent foundation, when connected to the required utilities.

2.04 *Gross Monthly Charges* means the gross charges received by a Mobile Home Park Operator for rental, leasing, or use of any space, facility, or accommodation in a Mobile Home Park, or for services provided by a Mobile Home Park; *Gross Monthly Charges* specifically includes any and all sums paid to the Mobile Home Park Operator by any tenant as a condition of occupying a space, facility, accommodation, or service, regardless of how itemized, characterized, or titled.

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.

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 Gross Monthly Charges collected by the Mobile Home Park Operator for each Mobile Home Space, computed at one of the following rates, whichever is less:

(a) Seven and one half percent (7.5%) of the Gross Monthly Charges collected by the Mobile Home Park Operator; or

(b) Twenty Dollars (\$20.00) per month for each Mobile Home Space which is leased by a Mobile Home Park Operator.

3.02 *Report of Gross Monthly Charges.* On or before the fifteenth (15th) day of each month after the effective date 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;

(b) the rent and other Gross Charges received for each space or received for services provided by the Mobile Home Park;

(c) the total Gross Monthly Charges received; and

(d) the tax due, as calculated pursuant to Section 3.01 of this Ordinance.

3.03 *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.

3.04 *Separate charge of Tenant prohibited.* The tax imposed by this Ordinance is upon the rental income received by the Mobile Home Park Operator, and is the sole responsibility of the Mobile Home Park Operator. It shall be unlawful for the Mobile Home Park Operator to separately charge said tax to any individual tenant, however, the Mobile Home Park Operator shall disclose to each tenant the amount of tax which was paid from the rental income collected from said tenant.

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, and the amount of Gross Monthly Charges received, 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 so to pay 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 Park, i.e., the real estate upon which said park is operated, regardless of how titled, and shall be levied, collected, and enforced in the same manner as are County real property taxes, and shall have the same priority and bear the same interest and penalties as County real property taxes for lien purposes.

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

6.01 *Effective Date.* This Ordinance shall take effect on March 1, 2020.

6.02 *Repeal of prior Resolution.* The Resolution of the Board of County Commissioners dated July 2, 1963, entitled "A Resolution Levying A Tax On Automobile Trailer Camps: Fixing The Amount And Providing For The Collection Thereof: And Prescribing Penalties For Violation Of The Resolution," is hereby repealed.

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.