

TOWN OF OCEAN VIEW, DELAWARE

The Town Code requires **ALL** rental license holders to submit a completed **Gross Rental Receipts Tax (GRRT)** form to the Town regardless of whether rental income is received. **GRRT** forms are to be returned no later than **February 15th** and **August 15th** each year for the time periods as noted in 1 and 2 below. Failure to pay the required **GRRT** on the due date will result in the imposition of a **\$25.00** per month late fee as noted in the Town Code.

GROSS RENTAL RECEIPTS TAX FORM FOR RENTAL INCOME

Chapter 93 of the Ocean View Town Code addresses Licenses and states specifically in § 93-15-A that **A Gross Receipts Tax is assessed on all rental income.** **Resolution 24-09 set the rate at 6% for Gross Rental Receipts received starting January 1, 2025.** 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. § 93-15-C states that **Every property owner offering property for rent or receiving any rent** on which the tax is imposed is obligated to file, or have filed by a designated agent, a rental tax report form with the Town Manager and to pay the Town the amount of tax due the Town, as noted below in this document. § 93-15-E notes any person obligated to pay the tax imposed and assessed by this section who **fails or refuses to file** the required rental tax report and to remit the tax required to be paid within the time and in the amount specified in Subsection A hereof, 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, **a late fee as noted in the Town Code. (\$25.00 per month until the required Gross Rental Receipt Taxes are paid).** (Amended 121017)

PLEASE PRINT

Location of rental property: _____
_____ Name of street where rental property is located _____ Unit # _____

Name of Property Owner: _____

Name of Person and/or Agency Submitting Payment: _____

1. **Gross** Rental Receipts received from January 1ST thru June 30TH during the calendar year: \$ _____
Due August 15th

2. **Gross** Rental Receipts received from July 1ST thru December 31ST during the calendar year: \$ _____
Due February 15th

6% TAX DUE ON GROSS RENTAL RECEIPTS (Amount on Line 1 and/or 2 x **.06**): \$ _____
Amount Due

I/WE THE UNDERSIGNED SWEAR OR AFFIRM UNDER PENALTY OF PERJURY THAT ALL THE FOREGOING INFORMATION IS TRUE AND ACCURATE.

_____/_____/_____
Signature (s) Date

Checks or Money Orders to be made payable to: THE TOWN OF OCEAN VIEW

FORM MUST BE COMPLETED AND SIGNED BEFORE RETURNING IT WITH AMOUNT DUE TO:

Town of Ocean View • 201 Central Ave. – 2nd Floor • Licensing • Ocean View, DE 19970

Phone #: 302-539-9797 Ext. 102 • Email: JStosic@oceanviewde.gov

Payments can be made at 201 Central Ave. – 2nd Floor

*** TOWN USE ONLY ***

Date Received: ____/____/____ Received by: _____ Reviewed by Finance: ____

Remittance Enclosed: \$ _____ Method of Payment: _____

Processed by: _____ Date: ____/____/____ Approved by: _____ Date: ____/____/____
(approved by Town Manager or designee)

Customer ID: _____ Invoice#: **I** ____ - _____ PIDN: _____ - _____ LICENSE # **L** ____ - _____

Payment submitted by: Property Owner ____ Realtor / Property Management Representative: ____ CYE _____