

ORDINANCE NO. 19-05

AN ORDINANCE TO AMEND THE TOWN OF MILLVILLE CODE AT CHAPTER 132, ENTITLED "TAXATION," ARTICLE III. GROSS RENTAL RECEIPT TAX, § 132-13. DEFINITIONS AND § 132-14. IMPOSITION OF TAX

WHEREAS, the Town Council of Millville has the power to adopt ordinances for the protection and preservation of Town property, rights and privileges; for the preservation of peace and good order; for securing protection and promotion of health, safety, comfort, convenience, welfare and happiness of the residents of the Town;

WHEREAS, the Town of Millville has adopted a Taxation Ordinance for the municipality, which has been codified in Chapter 132 of the Town Code;

WHEREAS, the Town Council may from time to time amend, supplement, or change the regulations and restrictions established by this Ordinance; and

NOW, THEREFORE, BE IT ORDAINED, by the Town Council for the Town of Millville, Sussex County, Delaware, a majority thereof concurring Council duly met, following a duly noticed public hearing held on June 12, 2018, that the following language hereby is adopted and incorporated into the Town of Millville Code at Chapter 132, entitled "Taxation," as follows:

Additions will be in black bold and underlined.
~~Deletions will be black bold strike through.~~

Chapter 132. Taxation

Article III. Gross Rental Receipt Tax

§ 132-13. Definitions.

As used in this article, the following terms shall have the meanings indicated:

COMMERCIAL PROPERTY

A building or structure located on a commercially ~~zoned~~ used property; vacant lots are excluded.

CURRENT RATE

The rate, expressed as a percentage, by which the gross rental receipts are multiplied to determine the tax due.

GROSS RENTAL RECEIPTS

The consideration received for occupancy valued in money, whether received in money or otherwise, including all receipts, cash and property or services of any kind or nature and also any amount for which the occupant is liable for occupancy without any deduction there from whatsoever.

PERSON or PERSONS

Individuals, partnerships, firms, companies, associations, corporations, limited liability companies and trusts.

RESIDENTIAL PROPERTY

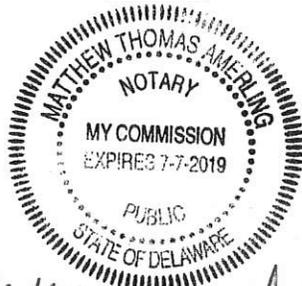
Dwellings designed to serve as wither single-family, two-family or multiple-family dwellings and constructed to provide complete housekeeping facilities for one or more individuals.

§ 132-14. Imposition of tax.

- A. There is hereby imposed a rental tax of a minimum of 2% and a maximum of 5% of the gross rental receipts for each residential and commercial property, except such properties that are subject to the lodging tax under Title 30, Part V (governing public accommodations taxes), Chapter 61 - Lodging Tax, of the Delaware Code. Notwithstanding any of the foregoing, the percentage shall not be ~~less~~ more than the percentage charged ~~or proposed to be charged~~ for gross rental receipts or for lodging by the State of Delaware.
- B. The Council shall establish the rate each year based upon factors, including but not limited to the status of the Town's actual versus budgeted expenditures and any actual or anticipated state gross rental receipts tax.
- C. For income received from October 1 through April 30, tax shall be due and payable on or before the following June 1; for income received from May 1 through September 30, tax shall be due and payable on or before the following November 1.
- D. The payment of the rental tax shall be the responsibility of the owner of the residential and commercial property; provided, however, that any such owner may designate an agent to collect and pay the tax to the Town.

ADOPTED BY THE TOWN COUNCIL OF THE TOWN OF MILLVILLE, SUSSEX COUNTY, DELAWARE, ON THIS 12 DAY OF June, 2018.

SEAL:



ATTESTED:

Robert W. Gordon

 ROBERT GORDON, MAYOR

Peter Michel

 PETER MICHEL, SECRETARY

Matthew Thomas Amerling

SYNOPSIS

This ordinance amends Chapter 132 of the Town Code relating to Gross Rental Receipt Tax.