

THE BOARD OF GARRETT COUNTY COMMISSIONERS

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Board of Commissioners

Dennis G. Glotfelty
Ernest J. Gregg
Frederick A. Holliday

Filed and recorded May 6, 2008.

County Administrator

R. Lamont Pagenhardt
County Attorney
Gorman E. Getty III

RESOLUTION 2008-7

WHEREAS, The General Assembly, by Section 9-401 of Article 24 in the Annotated Code of Maryland has authorized counties to implement a tax on the amount paid for the rental, leasing, or use of any space, facilities, or accommodations in a mobile home park and any commercial campground.

WHEREAS, the Garrett County Commissioners have found that the implementation of such a tax is appropriate and have previously adopted a tax on mobile homes and trailers effective June 1, 1971 and amended on April 11, 2006; and

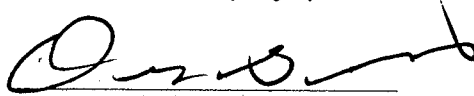
WHEREAS, the County Commissioners have found that certain amendments as detailed herein are desirable and necessary for the effective enforcement and implementation of the Mobile Home Park Campground Tax; and

WHEREAS, Said Amended Ordinance has been subject to public review and to public hearings pursuant to State Code;

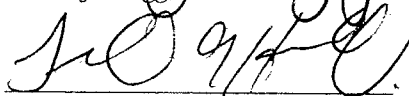
NOW, THEREFORE, BE IT RESOLVED, that the Board of County Commissioners of Garrett County does hereby enact the attached amended Mobile Home Campground Tax Ordinance duly adopted by vote of the Board of County Commissioners of Garrett County, Maryland this 29th day of April, 2008; and it is further resolved that the effective date of this ordinance shall be July 1, 2008.

BE IT FURTHER RESOLVED, that the said Ordinance is to be certified to the Clerk of the Circuit Court of Garrett County.

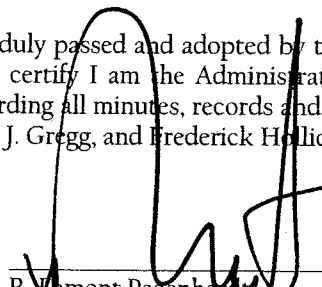
DULY ADOPTED BY A VOTE OF THE BOARD OF COUNTY COMMISSIONERS OF GARRETT COUNTY MARYLAND THIS 29th day of April, 2008. TO BE EFFECTIVE THE 1st day of July, 2008


Dennis G. Glotfelty, Chairman


Ernest J. Gregg, Commissioner


Frederick A. Holliday, Commissioner

I certify that the foregoing resolution was duly passed and adopted by the Board of County Commissioners at a regular meeting held April 29, 2008; and I further certify I am the Administrator for the said County Commissioners charged with the responsibility of keeping and recording all minutes, records and acts of the said County Commissioners; and I further certify that Dennis G. Glotfelty, Ernest J. Gregg, and Frederick Holliday to be the appropriate officials to sign the same resolution.


R. Lamont Pagenhardt
County Administrator

CAMPGROUND TAX
ORDINANCE 2008 – 8

Filed and recorded
May 6, 2008.

The provisions of Article 24, Section 9-401, of the Annotated Code of Maryland (the "State Code"), authorize the imposition by a county, by resolution or ordinance, of a tax on the amount paid for rental, leasing, or use of any space, facilities, or accommodations in a trailer park or mobile home court or park, or for the provisions of any services by a trailer park or mobile home court or park. The State Code further authorizes a county, by resolution or ordinance, to impose a tax on the amount paid for the rental, leasing, or use of any space, facilities, or accommodations for a recreational vehicle or camping shelter in a trailer park or mobile home court or park, regardless of the period of occupancy, or the provision of any services by a trailer park or mobile home court or park in connection with the rental, leasing, or use of any space, facilities, or accommodations for a recreational vehicle or camping shelter.

The County has previously established, as of June 1, 1971, a tax on mobile homes and trailers. The County desires to repeal the prior resolution or ordinance and to enact, by resolution 2008-7, a tax consistent with the provisions of the State Code.

NOW, THEREFORE, BE IT ENACTED AND ORDAINED BY THE BOARD that pertaining to the tax levied on mobile home spaces, campgrounds, and trailers shall be subject to the following:

1. IMPOSITION OF MONTHLY TAX; MOBILE HOME PARK

Pursuant to the authority contained in Article 24 Section 9-401(a-1) of the Annotated Code of Maryland, every person, firm or corporation renting, leasing or using any space, in any mobile home park in Garrett County, Maryland shall be required to collect a monthly tax computed at fifteen percent (15%) of the monthly charges collected per space rented or leased in the park, whether the space is occupied the entire month or not. The tax shall be collected by the operator or owner of the mobile home park, and remitted to the Tax Collection Office of Garrett County, Maryland.

2. COLLECTION AND REMITTANCE OF MONTHLY MOBILE HOME PARK TAX

The tax shall be collected by the operator or owner of the mobile home park on a monthly basis, and remitted to the Tax Collection Office of Garrett County, Maryland. Failure to pay to the Tax Collection Office taxes when due, as described in this Article, shall be subject such unpaid tax to a penalty of three per centum (3%) per month.

3. FILING MONTHLY REPORTS; MOBILE HOME PARK

Each operator or owner of a mobile home park in Garrett County, Maryland, shall file a written monthly return stating the total number of occupied spaces in the mobile home park, along with the total amount of tax due for the park. The return shall be filed no later than 15 days after the end of each calendar month and shall be on a form prescribed by the Tax Collection Office. The operator or owner of the mobile home park shall be liable to the Tax Collection Office of Garrett County for all taxes due.

4. IMPOSITION OF MONTHLY TAX; COMMERCIAL CAMPGROUND OR TRAVEL TRAILER CAMP

Pursuant to the authority contained in Article 24 Section 9-401(a-2) of the Annotated Code of Maryland, every person, firm or corporation renting, leasing or using any space, facilities or accommodations in any commercial campground or travel trailer camp in Garrett County, Maryland shall be required to pay a tax of 3% of the gross charges collected for any rented, leased or occupying any space, facilities or accommodations in the campground or travel trailer park.

5. COLLECTION AND REMITTANCE OF CAMPGROUND OR TRAVEL TRAILER CAMP TAX

The tax shall be collected by the operator or owner of the campground or travel trailer camp, and remitted at least semi-annually to the Tax Collection Office of Garrett County, Maryland. Failure to pay to the Tax Collection Office taxes when due, as described in this Article, shall be subject such unpaid tax to a penalty of three per centum (3%) per month.

6. FILING SEMI-ANNUAL REPORTS; CAMPGROUNDS OR TRAVEL TRAILER PARK

Each operator or owner of a campground or travel trailer camp in Garrett County, Maryland, shall file a written return not less than semi-annually stating the total gross charges collected, along with the total amount of tax due for the park. The return shall be filed no later than the 1st of January and the 1st of July on each given year and shall be on a form prescribed by the Tax Collection Office. The operator or owner of the mobile home park shall be liable to the Tax Collection Office of Garrett County for all taxes due.

7. FAILURE TO FILE

In the event the operator or owner of any mobile home park, campground or travel trailer camp fails to file a return and the proper remittance within the time prescribed, or if there is reasonable cause to believe that an erroneous statement has been filed, the Tax Collection Office of Garrett County shall proceed to determine the amount due, and in connection therewith make such investigations as may be necessary.

8. PENALTIES

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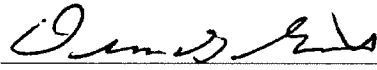
Any person, firm or corporation liable for the taxes imposed by this act that:

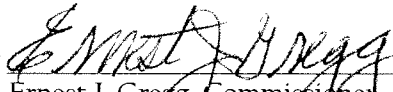
- a. willfully fails to collect remit or pay taxes imposed by this act;
- b. willfully fails to file any return or report required by this act; or
- c. willfully makes any false statement or misleading omission in a return or report required by this act shall be deemed guilty of a misdemeanor, and upon conviction thereof, shall be fined not more than \$500 or imprisoned for not more than 30 days, or both, in the discretion of the court.

BE IT FURTHER ENACTED BY THE COUNTY COMMISSIONERS OF GARRETT COUNTY, MARYLAND, that this Ordinance shall take effect the 1st day of July 2008.

PASSED this 29th day of April 2008.

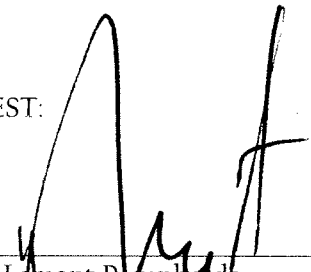
BOARD OF COUNTY COMMISSIONERS
OF GARRETT COUNTY, MARYLAND

By 
Dennis G. Glotfelty, Chairman

By 
Ernest J. Gregg, Commissioner

By 
Frederick A. Holliday, Commissioner

ATTEST:

By 
R. Lamont Pagenharet
County Administrator