Accommodations Tax Form

Please complete all information below, and submit to Dewey Beach Town Hall, 1505 Coastal Highway, Dewey Beach, DE 19971. You may submit this form with supporting documentation from your property manager, a spreadsheet that you maintain yourself to track rental income, or a print-out from your listing agency (AirBnb, VRBO, etc.). A log is also provided on page 2 for your convenience. See page 3 of this document for more information on the accommodations tax as referenced in the Town Code.

Property Owner Name:	LLC (If Applicable):
Phone Number:	Email Address:
Dewey Beach Address:	

Select Billing Cycle:

- ☐ This tax payment is for accommodations provided between October 1st and March 31st (Due April 15th)
- ☐ This tax payment is for accommodations provided between April 1st and September 30th (Due October 15th)
- ☐ This property is rented on an annual lease agreement with an initial term of one year or more and is exempt from accommodations tax (If selecting this option, a copy of the year-round lease must be provided).

Gross Proceeds Derived from Rental (provide dollar amount):	Calculate Tax Due (3% of Gross Proceeds):

Select Payment Option:

- ☐ Check Enclosed (*made payable to Town of Dewey Beach*)
- ☐ Credit Card (*Visa, Mastercard, Discover, American Express*)

All Credit Card Payments are subject to a 3% Convenience Fee

Credit Card Number:	Exp. Date:	Security Code:

I certify that all information on this form, and any supporting documentation submitted regarding my accommodations tax payment is true and correct to the best of my knowledge.

Signature:	Date:

Rental Log	
Dates Rented	**Amount Charged**

If you maintain a residential rental property in Dewey Beach, you are responsible for payment of the accommodations tax. Property owners with year-round leaseholders are exempt from this tax if a copy of the lease is provided to Town Hall.

§ 167-15 Rate.
A. The accommodations tax rate shall be as set from time to time by the Commissioners of Dewey Beach, but shall not exceed 3% unless approved by referendum and authorized by the Delaware General Assembly.
B. An accommodations tax of 3% is hereby established on the gross proceeds derived from the rental or charges for accommodations.

§ 167-16 Payment of tax.
A. Payment of the accommodations tax shall be the responsibility of the provider of the accommodations. The Town shall promulgate a form or return that shall be used by the provider of the accommodations to calculate the amount of accommodations tax due.
B. Accommodations taxes due on accommodations provided between October 1 and March 31 of the year shall be remitted to the Town by April 15, or on the next business day if the 15th is not on a business day. Accommodations taxes due on accommodations provided between April 1 and September 30 of the year shall be remitted to the Town by October 15, or on the next business day if the 15th is not on a business day.

§ 167-17 Inspections, audits, and administration.
The Building Inspector or other authorized agent of the Town shall have the authority to conduct inspections, and to examine, and audit the books and records of any provider of accommodations subject to the accommodations tax. Any provider of accommodations shall make available the necessary books and records during normal business hours upon 72 hours' written notice. Records of inspections shall not be deemed public documents.

§ 167-18 Violations and penalties.
A. Any violation of this article is declared to be a civil offense pursuant to Chapter 80 of the Municipal Code of the Town of Dewey Beach.
B. The assessment for violating this article shall be 10% per month, charged on the original amount of the accommodations tax due. Subject to the Town providing notice by certified mail to the provider of the accommodations, and a sixty-day period from such notification to pay unpaid taxes, any accommodations taxes unpaid after 90 days from the date the taxes are due shall constitute a first lien against all real estate of the taxpayer situated within the Town limits. The Town may collect the tax due by an action of debt in any court of competent jurisdiction, or such other procedure permitted by law.

§ 167-19 Appeals.
Any provider of accommodations may appeal the finding of a violation to the Commissioners by filing a written appeal to the Town within 10 days of notice of the violation. All appeals shall be considered by the Commissioners at the time, place, and manner as set by the Commissioners.