

Introduced	<u>3/4/19</u>
Public Hearing	<u>3/18/19</u>
Council Action	<u>4/10/19</u>
Executive Action	<u>4/8/19</u>
Effective Date	<u>6/18/19</u>

**County Council of Howard County, Maryland**

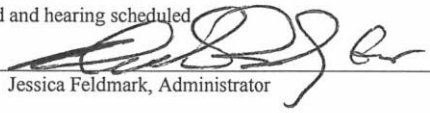
2019 Legislative Session

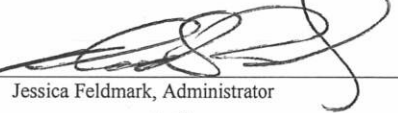
Legislative Day No. 4

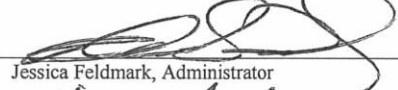
**Bill No. 8 -2019**


Introduced by the Chairperson at the request of the County Executive and  
Christiana Mercer Rigby, Opel Jones, Deb Jung and Liz Walsh

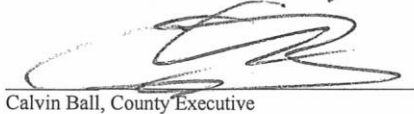
AN ACT repealing the mobile home site rental tax; and generally relating to mobile home  
developments.

Introduced and read first time March 4, 2019. Ordered posted and hearing scheduled  
By order   
Jessica Feldmark, Administrator

Having been posted and notice of time & place of hearing & title of Bill having been published according to Charter, the Bill was read for a  
second time at a public hearing on March 18, 2019.  
By order   
Jessica Feldmark, Administrator

This Bill was read the third time on April, 2019 and Passed , Passed with amendments , Failed   
By order   
Jessica Feldmark, Administrator

Sealed with the County Seal and presented to the County Executive for approval this 4 day of April, 2019 at 5 a.m. o.m.  
By order   
Jessica Feldmark, Administrator

Approved/Vetoed by the County Executive April 8, 2019  
  
Calvin Ball, County Executive

NOTE: [[text in brackets]] indicates deletions from existing law; TEXT IN SMALL CAPITALS indicates additions to existing law; Strike-out indicates material deleted by amendment; Underlining indicates material added by amendment.



1 **Section 1. Be It Enacted** by the County Council of Howard County, Maryland, that the Howard  
2 County Code is amended as follows:

3 *By amending*

4 *Title 16. Planning, zoning and subdivisions and land development regulations.*

5 *Subtitle 5. Mobile Home Development.*

6 *Section 16.510. Mobile home site rental taxes.*

7  
8 **Title 16 - Planning, zoning and subdivisions and land development regulations.**

9 **Subtitle 5. - Mobile Home Development.**

10  
11 Sec. 16.510. - Mobile home site rental taxes.

12 (a) Definitions:

13 (1) Rent means the amount of money or other consideration charged for the right to  
14 use, possess or occupy a mobile home site and does not include late charges or fees, special  
15 charges or fees, utility or service charges or fees and installation or hook-up charges or fees.

16 (2) Rental class means a group of mobile home sites in which an identical rent is  
17 charged for each site.

18 (b) Tax established means there is a tax on the amount of rent charged for the rental of mobile  
19 homes sites in mobile home parks. The tax is based on the amount of the annual rent charged for  
20 rental of the site. The mobile home site tax shall not apply to mobile homes stored and  
21 unoccupied at the mobile home park nor to property in mobile home subdivisions.

22 (c) ~~[[Amount of tax means the amount of the annual mobile home site rental tax shall be~~  
23 ~~calculated as follows:~~

24 (1) Ten percent of the first \$3,600.00 of annual rent charged; and

25 (2) Five percent of the amount of annual rent charged over \$3,600.00]] AS WITH THE

26 EXCEPTION OF SUBSECTION (E) OF THIS SECTION AS TO TAXES PAID DURING CALENDAR

27 YEAR 2019, AS OF JULY 1, 2019, THE MOBILE HOME SITE RENTAL TAX IS REPEALED.

28 (d) Collected by mobile home park licensee means the mobile home park licensee shall collect  
29 one-twelfth of the annual mobile home site rental tax each month from each renter of a mobile  
30 home site in the park.

31 (e) Receipt to renter means:

32 (1) Prior year's tax —On January 31 of each year the licensee shall give the renter of  
33 the mobile home site a separate receipt for the total mobile home site rental tax paid by the renter  
34 during the previous calendar year.



1 (2) Renter vacates—Receipt for current year's tax: Within 30 days after a renter of a  
2 mobile home site vacates the park, the licensee shall give that renter a separate receipt for the  
3 total mobile home site rental tax paid by the renter during the current calendar year.

4 (3) More frequent receipts —The licensee may provide monthly, quarterly or  
5 semiannual receipts for the mobile home site rental tax in addition to the annual receipt.

6 (f) Licensee remits mobile home site rental tax to Director of Finance means on or before the  
7 tenth of each month, the licensee shall remit to the Director of Finance of Howard County the  
8 mobile home site rental tax collected during the previous month.

9 (g) Information to be provided when mobile home site rental tax is remitted means when the  
10 licensee remits the mobile home site rental tax collected during the previous month to the  
11 Director of Finance, the licensee shall also provide the following documentation:

12 (1) The number of sites for which the park is licensed;

13 (2) The number of sites rented during the previous month;

14 (3) For each rental class during the previous month:

15 (i) The monthly rent per unit;

16 (ii) Total rent collected, including rent unpaid from prior months; and

17 (iii) Total tax collected and remitted.

18 (h) Audit—Requirement to maintain records means the County may audit the records of  
19 licensees to determine that the mobile home site rental tax has been correctly calculated and  
20 reported to the Director of Finance. The licensee shall maintain for two years the records of rent,  
21 charges and fees collected monthly and shall make these records available to the County upon  
22 request.

23 (i) Penalties for late remittance means there is a penalty for late remittance of the mobile home  
24 site rental tax as follows:

25 (1) One-half percent of the total amount of the tax owed if remitted during the month  
26 when due, but after the tenth of that month;

27 (2) One percent of the total amount of the tax owed if remitted after the month when  
28 due, but before the end of the following month.

29 (3) Ten percent of the total amount of the tax owed if still unpaid after the end of the  
30 second month when due, plus one percent interest per month on the unpaid taxes.

31 (j) Enforcement means in addition to other enforcement remedies provided by law, the  
32 following enforcement measures may be used:



1           (1) Revocation of license. A licensee's nonpayment of the mobile home site rental tax  
2 or frequent late remittance of the tax may constitute grounds for revocation of the license for a  
3 mobile home park.

4           (2) Civil violation. The Director of Finance may enforce the provisions of subsections  
5 (e), (g) and (h) of this section with civil penalties pursuant to title 24, "Civil Penalties," of the  
6 Howard County Code. A violation shall be a Class B offense.

7  
8 ***Section 2. And Be It Further Enacted by the County Council of Howard County, Maryland, that***  
9 ***this Act shall not affect any tax due and owing before July 1, 2019.***

10  
11 ***Section 3. And Be It Further Enacted by the County Council of Howard County, Maryland, that***  
12 ***this Act shall become effective 61 days after its enactment.***

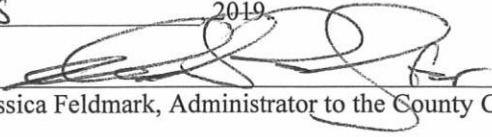




BY THE COUNCIL

This Bill, having been approved by the Executive and returned to the Council, stands enacted on

April 8 2019.

  
\_\_\_\_\_  
Jessica Feldmark, Administrator to the County Council

BY THE COUNCIL

This Bill, having been passed by the yeas and nays of two-thirds of the members of the Council notwithstanding the objections of the Executive, stands enacted on \_\_\_\_\_, 2019.

\_\_\_\_\_  
Jessica Feldmark, Administrator to the County Council

BY THE COUNCIL

This Bill, having received neither the approval nor the disapproval of the Executive within ten days of its presentation, stands enacted on \_\_\_\_\_, 2019.

\_\_\_\_\_  
Jessica Feldmark, Administrator to the County Council

BY THE COUNCIL

This Bill, not having been considered on final reading within the time required by Charter, stands failed for want of consideration on \_\_\_\_\_, 2019.

\_\_\_\_\_  
Jessica Feldmark, Administrator to the County Council

BY THE COUNCIL

This Bill, having been disapproved by the Executive and having failed on passage upon consideration by the Council stands failed on \_\_\_\_\_, 2019.

\_\_\_\_\_  
Jessica Feldmark, Administrator to the County Council

BY THE COUNCIL

This Bill, the withdrawal of which received a vote of two-thirds (2/3) of the members of the Council, is withdrawn from further consideration on \_\_\_\_\_, 2019.

\_\_\_\_\_  
Jessica Feldmark, Administrator to the County Council



Amendment 1 to Council Bill No. 8-2019

BY: The Chairperson at the request  
of the County Executive

Legislative Day 5  
Date: April 1, 2019

Amendment No. 1

*(This amendment ensures that certain provisions related to receipts will apply even after the mobile home site rental tax is repealed.)*

- 1 On page 1, in line 25, strike "As" and substitute "WITH THE EXCEPTION OF SUBSECTION (E) OF
- 2 THIS SECTION AS TO TAXES PAID DURING CALENDAR YEAR 2019, AS".

ADOPTED 4/1/19  
FAILED \_\_\_\_\_  
SIGNATURE [Signature]



Introduced \_\_\_\_\_  
Public Hearing \_\_\_\_\_  
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**County Council of Howard County, Maryland**

2019 Legislative Session

Legislative Day No. 4

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second time at a public hearing on \_\_\_\_\_, 2019.

By order \_\_\_\_\_  
Jessica Feldmark, Administrator

This Bill was read the third time on \_\_\_\_\_, 2019 and Passed \_\_\_\_, Passed with amendments \_\_\_\_, Failed \_\_\_\_.

By order \_\_\_\_\_  
Jessica Feldmark, Administrator

Sealed with the County Seal and presented to the County Executive for approval this \_\_\_\_\_ day of \_\_\_\_\_, 2019 at \_\_\_ a.m./p.m.

By order \_\_\_\_\_  
Jessica Feldmark, Administrator

Approved/Vetoed by the County Executive \_\_\_\_\_, 2019

\_\_\_\_\_  
Calvin Ball, County Executive

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**Sayers, Margery**

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**From:** Jeanette Jenkins <steelmag1@icloud.com>  
**Sent:** Monday, March 18, 2019 3:11 PM  
**To:** CouncilMail  
**Subject:** REPEAL mobile home site tax/support CB-8!

[Note: This email originated from outside of the organization. Please only click on links or attachments if you know the sender.]

Attention Howard County Council members:

I am writing to strongly recommend that the outrageous and unfair tax on mobile home residents be repealed at once. The residents there are unfortunately some of our poorest and have to manage with very limited funds and resources. They should not have to face the extra burden of this tax as well.

Repeal the mobile home site tax/pass CB-8!

Jeanette Jenkins, homeowner & voter  
10800 Symphony Way  
Columbia MD 21045

Sent from my iPhone



**Sayers, Margery**

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**From:** molly7433@aol.com  
**Sent:** Monday, March 18, 2019 8:02 AM  
**To:** CouncilMail  
**Subject:** Repeal CB-8

[Note: This email originated from outside of the organization. Please only click on links or attachments if you know the sender.]

Please help lower income families by repealing CB-8. This tax is only on residents renting mobile homes, not apartments. Thank you.

Janet Gordon

Sent from AOL Mobile Mail  
Get the new AOL app: [mail.mobile.aol.com](mailto:mail.mobile.aol.com)



C38

**Sayers, Margery**

---

**From:** Sarah Lutterodt <sarahlutterodt@gmail.com>  
**Sent:** Monday, March 18, 2019 7:04 AM  
**To:** CouncilMail  
**Subject:** Repeal of tax on mobile home renters

[Note: This email originated from outside of the organization. Please only click on links or attachments if you know the sender.]

Dear Council members,

As a resident of Howard County, I strongly support the measure to repeal the Howard County Mobile Home Site Tax which comes before the County Council this evening. A rich county such as ours should not be taxing the poor in our community in this way.

Regards,

Sarah Lutterodt  
8732, Endless Ocean Way, COlumbia

Sent from [Mail](#) for Windows 10





**Sayers, Margery**

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**From:** Victoria Gaile <victoriagaile@verizon.net>  
**Sent:** Sunday, March 17, 2019 11:24 PM  
**To:** CouncilMail  
**Subject:** Howard County Mobile Home Site Tax Repeal CB-8  
**Attachments:** signature.asc

Dear Howard County Council members,

I strongly urge you to support the repeal of the mobile home tax, and vote for CB-8.

This is a regressive tax that is imposed only on those who own the most modest residential structures in our county. Affordable housing should be a County priority: those who live in mobile homes deserve to be supported by the county, not singled out for an extra tax.

As a Catholic, I believe we are called to center the needs of the poor and the marginalized, because their daily struggles are greater than those of the financially and socially comfortable.

As a Howard County resident, I believe that diversity is a strength we should cultivate: all kinds of diversity, including class and economic status. An extra tax on those who live in a "non-standard" housing situation does the opposite of supporting that diversity.

Please vote to support CB-8, and repeal the mobile home tax.

Thank you,

Victoria Gaile Laidler

8529 Fair St

Savage, MD 20763



Sayers, Margery

CD 8-2019

**From:** louannp@aol.com  
**Sent:** Monday, March 4, 2019 7:46 AM  
**To:** CouncilMail  
**Cc:** lgpathiaf@gmail.com; pyrojoe@pyrojoe.com; amylou1238@yahoo.com  
**Subject:** Elimination of Mobile Home Site Rental Tax

[Note: This email originated from outside of the organization. Please only click on links or attachments if you know the sender.]

Dear County Council Members,

This is to support the recommendation that the Mobile Home Site Rental Tax be overturned. It was eliminated in Anne Arundel County in 2017 and in Baltimore County in 2018.

Mobile homes are looked at as a means of affordable housing, however, we sometimes live in a state of unknowns. One example is there are no state or county rent control protections making us beholden to the whims of the owners. Last year my rent increased 7%. As a comparison Montgomery County has a voluntary rent increase of 1.5% for 2019 (down from 3.1% in 2018) and Takoma Park's is 1.8%.

Additionally, some residents are afraid to speak out on issues fearing reprisals from the owners. This was witnessed last year when we tried to solicit support for the tax removal, as some thought it would upset the park owners. Others worry about the park being sold, which would perhaps bring significant increases in rent, or being closed leaving them without a means or the finances to relocate. People with a fixed income face ever increasing costs of living, while income remains flat.

There is a tendency to compare the lower rent that mobile home owners pay to the cost of renting an apartment. Apartment dwellers do not have to pay for new roofs, replacement of heating/air conditioning units and major appliances, nor do they have to invest in equipment such as lawn mowers to keep up the owners' property. Also, some apartment dwellers do not have to pay their own utilities, such as water, electricity and gas.

The elimination of the Mobile Home Site Rental Tax will help us meet our bills or at least help us absorb the next rent increase.

An interesting article, *A billion-dollar empire of mobile homes*, appeared in the Washington Post, February 14, 2019, which pointed out the plight of mobile home residents, though not specifically Maryland. It reported on how an equity firm saw a return on their investment of 30% 2017 over 2016 with most of the revenue coming from "increasing home rental rates." According to a resident of one of their parks, "They prey on people who can't afford land, people who can't move. They are taking advantage of – I wouldn't say poor people – but working people. Where do you think their profits come from." It also cites that folks live in homes where the floors buckle, the ceilings (like mine) crack, the doors don't shut right and the homes are sinking. The article can be found at:

[https://www.washingtonpost.com/business/economy/a-billion-dollar-empire-made-of-mobile-homes/2019/02/14/ac687342-2b0b-11e9-b2fc-721718903bfc\\_story.html?noredirect=on&utm\\_term=.fda6d53b25c7](https://www.washingtonpost.com/business/economy/a-billion-dollar-empire-made-of-mobile-homes/2019/02/14/ac687342-2b0b-11e9-b2fc-721718903bfc_story.html?noredirect=on&utm_term=.fda6d53b25c7)

Thank you for your assistance in this regard.

Lou Ann Prosack  
8336 Darkwood Court  
Jessup Md.





Sayers, Margery

CBF-2019

**From:** Amy Lamke <amylou1238@yahoo.com>  
**Sent:** Monday, March 4, 2019 7:48 PM  
**To:** CouncilMail; louannp@aol.com  
**Cc:** lgpathiaf@gmail.com; pyrojoe@pyrojoe.com  
**Subject:** Re: Elimination of Mobile Home Site Rental Tax

[Note: This email originated from outside of the organization. Please only click on links or attachments if you know the sender.]

Thank you LouAnn.

Your letter is a thing of beauty ... really great linking the article - very impactful!

I will get in touch this week to strategize on getting the word out for turnout! :D

Thanks,  
Amy <><

On Monday, March 4, 2019, 7:46:29 AM EST, louannp@aol.com <louannp@aol.com> wrote:

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