The Town of Frankford enacted Ordinance 31 amending the Town’s Fees and Licenses, including a gross receipt tax on all residential and commercial property within the Town limits effective May 6, 2013.

The rental tax will be due and payable to the Town of Frankford yearly. The rental tax collected in the period of January 1 through December 31 will be due on or before January 31.

The payment of rental tax is the responsibility of the residential/commercial property owner, and/or a designated Town licensed realty agent hired to collect and pay the tax to the Town for the owner.

I declare under the penalties and perjury that this return (including any accompanying schedules and statements) has been examined by me and to the best of my knowledge and belief, is a true and complete return.

__________________________________________________
Signature

__________________________________________________
Date

Any person obligated to pay the tax imposed by this article who fails or refuses to file the required Rental Tax form and to remit the tax required to be paid within the time and amount specified, such failure will result in a penalty. Late renewals may result in a penalty of $10.00 per month until paid. Failure to obtain a business license may result in a penalty of $150.00 and/or a stop work order.

Any person who violates the terms will be subject to the immediate suspension of the rental license if ordered by the Town Council. Such action will remain in effect until a hearing and decision by the Town Council on reinstatement of the rental license.