

DELAWARE MANUFACTURED HOME RELOCATION TRUST FUND - FORM LQ9

In accordance with Delaware House Bill No. 2 of the First Session of the 142nd Delaware General Assembly, any owner of a manufactured-home community must remit a monthly \$5.00 assessment per rented lot to the Delaware Manufactured Home Relocation Trust Fund. **One-half this amount (\$2.50) is to be paid by the lot's tenant and one-half (\$2.50) by the lot's owner.** The Relocation Trust Fund has been created to financially assist manufactured-home owners forced to relocate due to land-use changes. The Fund will pay for the relocation of movable mobile homes, as well as for the removal and/or disposal of abandoned homes left in a community.

The Delaware Manufactured Home Relocation Authority, which was created to administer the Trust Fund, adopted the new monthly \$5.00 assessment at its August 14, 2014 Board meeting to begin on January 1, 2015.

The landlord of a manufactured-home community shall collect the tenant's portion of the assessment on a monthly basis as additional rent. An assessment is not due or collectable for a vacant lot. If a lot is rented for any portion of a month, the full monthly assessment must be paid to the Trust Fund by both the tenant and the owner.

Included with Form LQ9 is a Schedule 1 listing for delinquent tenants who have failed to pay their one-half (\$2.50) monthly Trust Fund assessment. Owners are to report all delinquent tenants each quarter using the Schedule 1. (Please photocopy the enclosed Schedule 1 for multiple copies.) Owners are still responsible for their portion of the assessment (\$2.50) even if a tenant fails to pay. **If a delinquent tenant pays for a prior quarter, please report it on Line 4, Column B.**

The assessment documents and payments are due the twentieth day after the close of each calendar quarter. Should you have any questions regarding the **Assessment Form**, please call the Division of Revenue at (302) 577-8681. For questions regarding the **Authority**, please call the Delaware Manufactured Home Relocation Authority at (302) 674-7768.

Every owner and/or landlord of a manufactured-home community in Delaware must complete the enclosed Manufactured Home Relocation Trust Fund Form LQ9 and Schedule 1 on a quarterly basis. Please remit assessment form with payment to the following address:

DELAWARE DIVISION OF REVENUE, P.O. BOX 2340, WILMINGTON, DE 19899-2340

Please include the community name and address on each return. The community address should be the street address (no P.O. boxes) of the community in which the Manufactured Home Relocation Trust Fund payments were collected.

The tax parcel identification number should identify the land on which the community is located.

LINE-BY-LINE INSTRUCTIONS

Form LQ9

Column A. Insert the total number of manufactured-home lots rented each month on Lines 1, 2, and 3.

Column B. Insert the total assessment collected from **tenants** each month on Lines 1, 2, 3. **Report any delinquent tenant payments from prior quarters on Line 4. Add Lines 1 through 4 and report their total in the fifth box under Column B.**

Column C. Insert the total assessment collected from **owners** each month on Lines 1, 2, 3 and 4. **Add Lines 1 through 4 and report their total in the fifth box under Column C.**

Total Due. Add together the totals from Column B and Column C and report this amount in the box provided.

Schedule 1

1. If blank, enter the name of the Manufactured-Home Community Name (as used on Form LQ9) in the box provided.
2. If blank, enter the "Account Number" from your Form LQ9 in the "Account Number" box provided, and the "Tax Period Ending Date" from Form LQ9 in the "Report for Quarter Ending" box provided.
3. List on each row separately the Name, Address, Number of Months Delinquent and Total Amount due for **each** delinquent tenant.
4. When you have finished listing all delinquent tenants, add up the "Total Amount Outstanding" column and report this amount in the TOTAL box located at the bottom of Schedule 1.

PLEASE NOTE: Form LQ9 and its accompanying Schedule 1 **must be signed and dated** by an authorized representative of the remitting taxpayer or manufactured-home community. Photocopies or substitute documents will not be accepted.

**TO REPORT ANY CHANGES TO YOUR PERSONAL INFORMATION PRINTED ON FORM LQ9,
PLEASE COMPLETE THE REQUEST FOR CHANGE FORM AT THE END OF THIS PACKET.**

DELAWARE DIVISION OF REVENUE MANUFACTURED HOME RELOCATION TRUST FUND - FORM LQ9 0308



DF44015019999

ACCOUNT NUMBER	TAX PERIOD ENDING	BUSINESS CODE GROUP DESCRIPTION	DUE ON OR BEFORE
	03/31/19	200 RELOCATFEE	04/20/19

Revenue Code 0029-01

BUSINESS NAME AND MAILING ADDRESS

COMMUNITY NAME AND LOCATION ADDRESS

Community Name

Community Address

City State Zip Code

TAX PARCEL ID NUMBER

X
AUTHORIZED SIGNATURE I declare under penalties of perjury that this is a true, correct and complete return.

DATE

If desired, provide an E-mail address where we may contact you regarding this return.

TELEPHONE NUMBER

ASSESSMENT BASIS	A	B	C
	Total Number of Lots Rented	Total Amount Collected from Tenant	Total Amount Collected from Owner
1. JANUARY			
2. FEBRUARY			
3. MARCH			
4. DELINQUENT PAYMENTS			
5. TOTAL (Add Lines 1 thru 4.)			
TOTAL AMOUNT DUE (Add Columns B and C).			\$

Mail This Form With Remittance Payable to:
Delaware Division of Revenue
P.O. Box 2340
Wilmington, DE 19899-2340

DELAWARE DIVISION OF REVENUE
MANUFACTURED HOME RELOCATION TRUST FUND - FORM LQ9 0308



DF44015029999

ACCOUNT NUMBER	TAX PERIOD ENDING 06/30/19	BUSINESS CODE GROUP DESCRIPTION 200 RELOCATFEE	DUE ON OR BEFORE 07/20/19
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Revenue Code 0029-01

BUSINESS NAME AND MAILING ADDRESS

COMMUNITY NAME AND LOCATION ADDRESS

Community Name _____
Community Address _____
City _____ State _____ Zip Code _____

TAX PARCEL ID NUMBER _____

X

AUTHORIZED SIGNATURE I declare under penalties of perjury that this is a true, correct and complete return.

DATE _____

If desired, provide an E-mail address where we may contact you regarding this return. _____

TELEPHONE NUMBER _____

ASSESSMENT BASE	A Total Number of Lots Rented	B Total Amount Collected from Tenant	C Total Amount Collected from Owner
1. APRIL			
2. MAY			
3. JUNE			
4. DELINQUENT PAYMENTS			
5. TOTAL (Add Lines 1 thru 4.)			
TOTAL AMOUNT DUE (Add Columns B and C).			\$

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Wilmington, DE 19899-2340

DELAWARE DIVISION OF REVENUE
MANUFACTURED HOME RELOCATION TRUST FUND - FORM LQ9 0308



DF44015039999

ACCOUNT NUMBER	TAX PERIOD ENDING 09/30/19	BUSINESS CODE GROUP DESCRIPTION 200 RELOCATFEE	DUE ON OR BEFORE 10/20/19
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Revenue Code 0029-01

BUSINESS NAME AND MAILING ADDRESS

COMMUNITY NAME AND LOCATION ADDRESS

Community Name _____
Community Address _____
City _____ State _____ Zip Code _____

TAX PARCEL ID NUMBER _____

X

AUTHORIZED SIGNATURE I declare under penalties of perjury that this is a true, correct and complete return.

DATE _____

If desired, provide an E-mail address where we may contact you regarding this return. _____

TELEPHONE NUMBER _____

ASSESSMENT BASE	A Total Number of Lots Rented	B Total Amount Collected from Tenant	C Total Amount Collected from Owner
1. JULY			
2. AUGUST			
3. SEPTEMBER			
4. DELINQUENT PAYMENTS			
5. TOTAL (Add Lines 1 thru 4.)			
TOTAL AMOUNT DUE (Add Columns B and C).			\$

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Wilmington, DE 19899-2340

DELAWARE DIVISION OF REVENUE
MANUFACTURED HOME RELOCATION TRUST FUND - FORM LQ9 0308



DF44015049999

ACCOUNT NUMBER	TAX PERIOD ENDING 12/31/19	BUSINESS CODE GROUP DESCRIPTION 200 RELOCATFEE	DUE ON OR BEFORE 01/20/20
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Revenue Code 0029-01

BUSINESS NAME AND MAILING ADDRESS

COMMUNITY NAME AND LOCATION ADDRESS

Community Name _____
Community Address _____
City _____ State _____ Zip Code _____

TAX PARCEL ID NUMBER _____

X

AUTHORIZED SIGNATURE I declare under penalties of perjury that this is a true, correct and complete return.

DATE _____

If desired, provide an E-mail address where we may contact you regarding this return. _____

TELEPHONE NUMBER _____

ASSESSMENT BASE	A Total Number of Lots Rented	B Total Amount Collected from Tenant	C Total Amount Collected from Owner
1. OCTOBER			
2. NOVEMBER			
3. DECEMBER			
4. DELINQUENT PAYMENTS			
5. TOTAL (Add Lines 1 thru 4.)			
TOTAL AMOUNT DUE (Add Columns B and C).			\$

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