

GENERAL INSTRUCTIONS

Returns must be filed and payment made by the last day of the month following the calendar quarter in which the tax accrues. The return may be filed by personal delivery or by U.S. mail. If mailed, the return will be deemed filed as of the date shown on the postmark affixed by the U.S. Postal Service.

Returns must be filed each quarter, even when no tax is due.

Your return must be signed. Returns received without a valid signature will not be deemed to be filed and received until the valid signature is contained. You must use the form provided. You may make copies of the form if needed. Forms are also available on our Website at http://www.ccgov.org/dept_treasurer/personalpropertytax.cfm.

Remittance should be made by check or money order made payable to Cecil County. **DO NOT SEND CASH.**

Gross Receipts include rental charges of heavy equipment and all accessories and attachments.

The following items are not part of the gross receipts derived from the lease or rental of heavy equipment and are not subject to the heavy equipment tax:

- Miscellaneous Administration Fees
- Any allowance for heavy equipment taken in trade as partial payment on the lease or rental amount.
- Returned check fees which the lessor bills separately to the lessee.
- Penalties charged for late or delinquent lease payments which the lessor bills separately to the lessee.
- Insurance premiums paid by the lessee directly to the insurer, or to the lessor as agent for the insurer, when the premium amounts are separately stated from the lease or rental charges.
- Optional maintenance agreements.

Heavy Equipment shall mean construction, earthmoving, or industrial equipment that is mobile including any attachments for the heavy equipment. It includes a self-propelled vehicle that is not designed to be driven on a highway, and industrial electrical generation equipment, industrial lift equipment, industrial material handling equipment, and other similar industrial equipment. (§9-609(A)(4) of Article 24 of the Annotated Code of Maryland)

Interest and Penalties: Interest and Penalties at the rate of 1% per month, or fraction thereof, accrues from the due date on the principal amount of the tax paid.

Returned Check Charges: There is a returned check charge in the amount of twenty-five dollars (\$25.00) for any check returned by the bank for any reason. In addition, interest and penalties will continue to accrue on the principal due. Subsequent payment following a returned check must be made by cash, certified check or money order.

If you have any questions, please contact us at 410-996-5385.