

(III) IF AN OCCUPANT FAILS TO PAY THE TAX UNDER SUBPARAGRAPH (II) OF THIS PARAGRAPH, THE PROPERTY OWNER MAY EXERCISE ANY RIGHT AVAILABLE TO THE PROPERTY OWNER FOR NONPAYMENT OF RENTAL FEES AS-IF-THE-TAX-WERE-A-PART-OF RENTAL-FEES-DUE-TO-BE-PAID-TO-THE-OWNER.

(IV) A PROPERTY OWNER WHO-IS REQUIRED TO COLLECT THE TAX FROM AN OCCUPANT OF A MOBILE HOME, UNDER SUBPARAGRAPH (II) OF THIS PARAGRAPH, MAY BE PERSONALLY LIABLE FOR THE TAX COLLECTED OR REQUIRED TO BE COLLECTED.

(F) IF THE COUNTY COMMISSIONERS IMPOSE THE TAX AUTHORIZED UNDER SUBSECTION (B) OF THIS SECTION, THE COMMISSIONERS MAY, BY ORDINANCE, ALSO PROVIDE:

(1) THAT THE TAX MAY BE ASSESSED AS OF THE DATE OF FINALITY FOR THE REAL PROPERTY TAXES OF SAID THE PROPERTY OWNER;

(2) FOR THE MAINTENANCE OF SUITABLE RECORDS IN CONNECTION WITH THE TAX AND ITS COLLECTION;

(3) FOR THE PRO RATA ASSESSMENT OF THE TAX WHERE OCCUPANCY OF A MOBILE HOME IS FOR LESS THAN 12 MONTHS PER YEAR;

(4) FOR THE PENALTIES FOR THE FAILURE TO COMPLY WITH THE PROVISIONS OF ANY LEGISLATION RELATING TO THE TAX; AND

(5) FOR OTHER REQUIREMENTS RELATING TO THE ADMINISTRATION OF THE TAX.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1982.

Approved June 1, 1982.

CHAPTER 587

(Senate Bill 1102)

AN ACT concerning

Insurers - Delinquency Proceedings - Appointment
of Conservator, Rehabilitator, or Receiver

FOR the purpose of providing that the circuit court may appoint or substitute another person for the Insurance Commissioner, in delinquency proceedings, as conservator, rehabilitator, or receiver; and providing