

Decision of the Tax Appeal Board - Date: June 21, 1972

Docket No. 442

Milfred S. Tunnell, Eolyne K. Tunnell,  
James M. Tunnell and Robert W. Tunnell,  
t/a Pot-Nets Mobile Home Park

License, Sales, Miscellaneous - Trailer Park License Fee -  
Applicability to Mobile Home Facility.

The trailer park license fee (30 Del. C., Sec. 2301) is not applicable  
to mobile home facilities.