

## Local Law Filing

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### COUNTY OF LEWIS

#### Local Law No. 8 of the Year 2025

#### **A LOCAL LAW AMENDING AND REPLACING LOCAL LAW NO. 6-2019: “A LOCAL LAW IMPOSING A TAX ON OCCUPANTS OF HOTEL OR MOTEL ROOMS AND OTHER SHORT TERM RENTALS IN LEWIS COUNTY”**

**BE IT ENACTED** by the Board of Legislators of the County of Lewis as follows:

#### **SECTION 1. SHORT TITLE:**

This Local Law shall be known as the “**LEWIS COUNTY LODGING FACILITIES/SHORT TERM RENTAL UNIT REGISTRY AND OCCUPANCY TAX LAW**”.

#### **SECTION 2. PURPOSE AND INTENT:**

(a) The purpose of this Local Law is to enhance the general economy and quality of life in Lewis County, and to impose a local tax on occupants of short term rental rooms/units (commonly referred to as a “bed tax”) in the County, pursuant to Section 1202-v of the Tax law granted to the County of Lewis since 2004.

(b) Recent legislation pertaining to short-term rental units (initially S.885C/A.4130C), as thereafter amended by passage of NYS Chapter Amendment 99 of the Laws of 2025 (S.820/A.5686 in bill form), made significant and numerous changes to laws governing short term rental units and the guest room occupancy industry in New York State, with the addition of § 447- a to g under the Real Property Law, and various changes to sections of the tax law including but not limited to § 1100, 1200 & 1800, as more fully set forth in the legislation, which includes the formation of a statewide registry for local municipal short term rental units.

(c) The County seeks to “opt in” and participate in the State Registry system promulgated by this recently enacted legislation, necessitating the County’s review, clarification, and changes to its existing occupancy tax Local Law for all Lewis County establishments, entities and residential dwellings providing

short term lodging, and who are therefore required to remit the Room Occupancy Tax in Lewis County.

(d) The adoption of this Local Law is intended to rescind and replace Lewis County Local Law No. 6-2019, and all other local laws and amendments previously adopted by the Board of Legislators relating to the Hotel and Motel Room Occupancy Tax in Lewis County since the enabling legislation provided to the County to collect same in 2004 under NYS Tax Law § 1202-V.

### **SECTION 3. DEFINITIONS:**

(a) **Person:** An individual, partnership, society, association, joint stock company, corporation, limited liability company, business entity, estate, receiver, trustee, assignee, referee and any other person acting in a fiduciary or representative capacity, whether appointed by the court or otherwise, and any combinations of the foregoing.

(b) **Operator and/or Host:** Any person operating a facility providing lodging on an overnight basis, including but not limited to lodging facilities and short term rentals defined herein including, but not limited to the owner or proprietor of such premises, its agent, a lessee, sub-lessee, mortgagee in possession, licensee or any other person or entity otherwise operating or booking rooms or rentals of such facility as hereinafter defined.

(c) **Lodging Facility:** Any facility providing lodging on an overnight basis, including but not limited to a hotel, motel, Bed & Breakfast, tourist home, inn, cottage(s), bungalow, condominium, camps in the County of Lewis. The term shall also include a residence or part of a residence, an apartment, guest house, hostel, boarding house, motor home, court or club, or other similar furnished living unit, or one or more rooms in any of the above which are available for overnight lodging occupancy for rent, whether or not meals are served, or linens provided.

(d) **“Short term rental unit”:** Shall have the meanings as set forth in the laws under Chapter Amendment 99 signed by the Governor on February 28, 2025, and as may be further amended from time to time, including but not limited to mean an entire dwelling unit or any portion thereof, of a lodging facility as defined above, where sleeping accommodations are provided for the lodging of paying occupants for less than thirty (30) consecutive days; the typical occupants being transients, visitors, tourists, or travelers, and the relationship between the operator and occupant is not that of a landlord and tenant, and is offered directly by the owner or through an owner’s agent or hosting or booking platform whether or not meals are served or linens provided. The provisions of this section relating to campgrounds shall only apply to those rentals in which the campground provides overnight shelter or lodging and shall not apply to the provision of services by a campground when the customer provides his or her own shelter or lodging such as a motorhome, RV, camper or tent.

(e) **Occupancy:** The use or possession, or the right to the use or possession, of any room(s) or dwellings in a lodging facility in Lewis County.

(f) **Occupant:** A person who for consideration, uses, possesses, or has the right to use or possess, any room for overnight lodging in a lodging facility/STR in the County of Lewis under any lease, concession, permit, right of access, online application, license to use or other agreement, or otherwise.

(g) **Permanent Resident:** Any occupant of any room or rooms in lodging facility/STRU in the County of Lewis for thirty (30) or more consecutive days shall be considered a permanent resident with regard to the period of such occupancy.

(h) **Rent:** The consideration received for occupancy valued in money, whether received in money or otherwise.

(i) **Room:** Any room or rooms or dwelling of any kind in any part or portion of a STR herein defined, which is available for or let out for lodging or any purpose other than a place of assembly.

(j) **Return:** Any report and return filed or required to be filed as herein provided.

(k) **Online room platforms and booking service agencies/ businesses:** A person or entity who directly or indirectly provides one or more online, internet, computer or application-based platforms (such as Airbnb, Vrbo, etc.) that individually or collectively can be used to: 1) list or advertise offers for lodging facilities/short-term rentals of units; and 2) either accept such offers or reserve or pay for such rentals; and 3) charges, collects or receives a fee for the use of such platform or for provision of any service in connection with a lodging facility/STR in Lewis County which provide connections between guests and hosts for room accommodations through the internet/online services.

(l) **County Treasurer:** The Treasurer of Lewis County.

#### **SECTION 4. IMPOSITION OF TAX:**

(a) In addition to any other tax presently authorized and imposed (pursuant to Article 29 of the Tax Law), there is hereby imposed and there shall be paid a tax of FIVE (5%) percent of the per diem rental rate for each room occupied by a person in a lodging facility/STR in this County as hereinabove defined, except that the tax shall not be imposed upon a permanent resident as herein defined or an exempt facility as herein defined or as otherwise set for in any relevant NYS law .

(b) The tax imposed by Section 4(a) is a charge to the occupant who is liable for the payment of rent for any such room and shall be paid to the host/operator entitled to be paid, or the operator's collection agent(s) or the operator's online booking service agencies/businesses used to market and reserve the room(s).

(c) The host/operator entitled to be paid rent or its booking service shall be liable for the collection and payment of the tax imposed pursuant to Section 4(a) to the Lewis County Treasurer; and such host/operator shall have the same right in respect to collecting the tax from the occupant or the operator's collection agent or online booking service agency in respect to nonpayment of the tax by the occupant, as if the tax were a part of the rent and due and payable at the same time as the rent; provided however, that the County Treasurer shall be joined as a party in any action or proceeding brought by a host/operator to collect the tax.

#### **SECTION 5. TRANSITIONAL PROVISIONS:**

(a) The amount of the tax imposed by this Local Law is continuing at the same rate as Local Law No. 6-2019 and shall continue to be paid with submission of returns presently required under the current Local Law in effect, by any and all hosts/operators of Short Term Rental Units.

(b) The registry requirements and taxes payable hereunder shall be payable upon the earliest of the effective date of NYS Chapter Amendment 99 of the Laws of 2025 or the effective date this amended Local Law. Where rent is paid on a daily, weekly, or other term basis, the rent shall be subject to the tax imposed by this Local Law to the extent that it is not in violation of this law.

## **SECTION 6. EXEMPT ORGANIZATIONS:**

This Local Law shall not authorize the imposition of such tax upon any transaction, by or with any of the following in accordance with section 1230 of the Tax law, and any amendments thereto:

(a) The State of New York, or any public corporation (including a public corporation created pursuant to agreement or compact with another state or Canada), improvement district or political subdivision of the state;

(b) The United States of America, insofar as it is immune from taxation;

(c) Any corporation, association, trust or community chest fund or foundation, organized and operated exclusively for religious, charitable or educational purposes, or for the prevention of cruelty to children or animals, and no part of the net earnings of which inures to the benefit of any private shareholder or individual and no substantial part of the activities of which is carrying on propaganda, or otherwise attempting to influence legislation; provided, however, that nothing in this subdivision shall include an organization operated for the primary purpose of carrying on a trade or business for profit, whether or not all of its profits are payable to one or more organizations described in this subdivision;

(d) Where any organization described in paragraph (c) of this subdivision carries on its activities in furtherance of the purposes for which it was organized, in premises in which, as part of said activities, it operates a hotel, occupancy of rooms in the premises and rents therefrom received by such corporation or association shall not be subject to tax hereunder.

(e) Temporary housing which is permitted and/or mandated by NYS, such as warming centers.

## **SECTION 7. TERRITORIAL LIMITATIONS:**

The registration requirements and tax imposed by this Local Law shall apply only within the territorial limits of the County of Lewis.

## **SECTION 8. REGISTRATION AND REGULATION:**

Pursuant to § 447-b of the Real Property Tax Law (RPTL), as amended by Chapter Amendment 99 of the laws of 2025, amending the RPTL and NYS Tax laws relating to short-term rental units signed into Law by the Governor on February 28, 2025, and as may be further amended from time to time, hosts/operators, online booking services and platforms of lodging facilities and other short term rental units in Lewis County shall be obligated to properly register with Lewis County in order to offer any STRs in Lewis County, including to be listed on any online booking services and platforms for STRs in Lewis County. Any host/operator offering lodging facilities /STRUs in Lewis County shall be required to register and to comply with any and all registration requirements promulgated by the State of New

York, the County of Lewis and any other local municipality in which the STRU is located. Said lodging facility/STRU hosts/operators are required to:

(a) Register with the Lewis County Treasurer. The registration form shall require the applicant to include any and all relevant information and requirements that a lodging facility/STRU and its host/operator must provide and attest to same in order to be lawfully registered and certified to operate a lodging facility in Lewis County. In order to register and be issued a certificate of registration, all hosts/operators shall be obligated to attest to having all of the safety requirements set forth under RPTL § 447, including but not limited to:

1. An evacuation diagram for means of egress;
2. Posting of emergency phone numbers for fire, police and poison control;
3. A working fire extinguisher;
4. Insurance for the value of the dwelling plus a minimum of \$300,000 coverage for property and bodily injury; (*this insurance can be covered by the host/operator's booking service, but same must be properly identified and confirmed by the booking service to the satisfaction of the County.*)
5. Compliance with any local health and safety requirements;
6. Compliance with all applicable NYS and local property maintenance and building code laws and regulations;
7. Compliance with any local municipal zoning laws;
8. Any other requirements promulgated by any amendments to the laws pertaining to STRU registrations.

(b) The registration form shall provide for the Host/Operator to self-attest to compliance with all requirements described above and any other regulations and laws under the statute and under local municipalities. By submission of the registration, the applicant agrees to be subject to periodic inspection of the lodging facility by the local codes enforcement department.

(c) The host/operator registrant as well as any Booking platforms and services that a host/owner/ operator may use, will be required to maintain records of all rental activities, including but not limited to the date of each stay; number of guests for each stay; cost for each stay with a breakdown of the sales tax and local bed tax charged and collected and paid over to the County and NYS DOS, as each may be required. The County Treasurer may include other relevant information and data to be required by the registrant and the booking service to maintain and provide in its records. Such records must be maintained for two (2) years.

(d) No person, business or other entity shall operate or open a lodging facility or take possession or payment for the use of the lodging facility without having a valid certificate of registration issued by the Lewis County Treasurer. Noncompliance with registration and payment of the tax imposed by this Local Law shall subject the host/operator and any booking service who marketed the non-registered STRU to any and all enforcement and remedies at law by NYS and the County of Lewis.

(e) Hosts/operators who are currently registered with the County Treasurer will be required to re-register under the new registration system implemented by the County Treasurer upon Notice from the County Treasurer's office to do so.

(f) The certificate of registration shall contain information with respect to the notice requirements of purchaser transferee or assignee and his liability for the payment of taxes and the authority empowering the Treasurer to collect the tax for each facility of the registrant.

(g) The County Treasurer shall provide general information about the tax imposed under this Local Law, including information on records to be kept, returns and payments, notification requirements and forms. Each certificate shall state the residence or place of business to which it is applicable. Such certificates shall be non-assignable and non-transferable and shall be surrendered to the County Treasurer immediately upon the registrant's ceasing to operate the lodging facility at the place named, or in the event that the registration certificate is terminated or voided as a result of non-compliance with this Law or any violation of local municipal laws and regulations.

(h) Lodging facilities in Lewis County must be registered with the County in order to continue listings on booking platforms, as all booking platforms are required to confirm that their listings are registered through Lewis County.

(i) Lewis County may enter into shared services with other counties for the administration of the registry.

(j) The County will provide registration data with booking services necessary for them to verify that the booking service can host a specific registered lodging facility/STR on their platform.

## **SECTION 9. ADMINISTRATION AND COLLECTION OF FEES AND TAXES:**

(a) The tax imposed by this Local Law shall be administered and collected by the County Treasurer, or such other contracted consultant or employees of the County as the County Treasurer may designate, by such means and in such manner as are other taxes which are now collected and administered or as otherwise are provided by this Local Law;

(b) Every person or entity required to register a lodging facility/STR and collect the tax shall collect the tax from the occupant when collecting the rent to which it applies. If the occupant is given any receipt or other statement or memorandum of rent paid or payable, the tax shall be stated, charged and shown separately on the first of such documents given to him/her. The tax shall be paid to the person or entity required to collect it as trustee for and on account of the County of Lewis;

(c) The County Treasurer shall by regulation prescribe a method or methods or a schedule or schedules of the amounts to be collected from occupants in respect to rent upon which a tax is imposed by this Local Law so that the aggregate collection of taxes by a person required to collect tax shall equal to five (5%) percent, or as otherwise amended by law, of the total rents of such person upon whom a tax is imposed by this Local Law;

(d) For the purpose of the proper administration of this Local Law and to prevent evasion of the tax hereby imposed, it shall be presumed that all rents for occupancy of lodging facilities and other defined STRU in the County of Lewis are subject to tax until the contrary is established; and the burden of proving that any rent is not taxable shall be upon the person required to collect tax or the occupant. Unless an occupant, prior to taking possession, furnishes to the operator a statement which the County Treasurer may require demonstrating that the

occupant is an exempt organization described in Section 6 of this Local Law, the sale shall be deemed a taxable transaction. Where such a statement has been furnished to the operator, the burden of proving that the rent is not taxable hereunder shall be solely upon the occupant. The operator shall not be required to collect tax from occupants who furnish an exempt organization statement in proper form;

(e) The County Treasurer may provide for refund or credit for the tax so paid for circumstances indicating a mistake or misapplication of the tax. Where the County Treasurer provides for a credit for the tax so paid, the Treasurer shall require an application for credit to be filed, but the Treasurer may also allow the applicant to immediately take the credit on the return which is due coincident with or immediately subsequent to the time the applicant files his/her application for credit. However, the taking of the credit on the return shall be deemed to be part of the application for credit and shall be subject to the provisions in respect to applications for credit in Section 14 of the Local Law.

(f) Pursuant to RPTL §447, the County is entitled to establish and charge registration fees which can include the actual and necessary costs associated with the construction, operation, and maintenance of the county registry. The County Board of Legislators may amend the amount, if any, of the registration fee charge or to be charged by Board Resolution.

#### **SECTION 10. RECORDS TO BE MAINTAINED AND DATA PROVIDED TO THE COUNTY:**

(a) Every host/operator shall maintain records of every occupancy activity for two years. The content of the information and data that must be maintained includes but is not limited to: a record of lawful registration with NYS DOS and the County's registry; the date of each stay and the number of guests/rooms; the cost of each stay with a breakdown of sales and bed tax collected and of all rent paid for every occupancy, charged or due thereon and of the tax payable thereon, in such form as the County Treasurer may by regulation require. Such records shall include a true copy of each receipt or statement separately stating the tax charged. Such records shall be available for inspection, examination and audit at any time upon demand by the County or its duly authorized agent or employees, and shall be preserved for a period of three (3) years if the host/operator is in arrears in paying the tax or submitting the records and returns required for the two-year registration period.

(b) Booking services shall be required to maintain the same data as the host/operator, and shall be required to report this data to the County on a quarterly basis, i.e., every ninety (90) days after the County's enactment of this law.

(c) The County shall share the records data with all applicable town or village governments within sixty (60) days of receipt.

#### **SECTION 11. REPORTS/ RETURNS AND TAX PAYMENT:**

(a) All owners/operators or their booking service agent(s) are subject to all state and hotel/motel taxes as set forth in Articles 28 and 29 of the NYS Tax Law, and that are authorized by the County, i.e., its local occupancy tax as set forth in NYS Tax Law §1202-V. Every host/operator of a lodging facility/STR is required to

register with the County, and shall file a quarterly return/report along with the five (5%) percent tax owing to the County for the quarterly rental activity. The quarterly return and tax payment shall be due to the County Treasurer by the twentieth (20<sup>th</sup>) day following the end of the quarterly period. ( The quarterly periods are: 1<sup>st</sup> quarter- December, January & February, with the report and payment due March 20<sup>th</sup> ; 2<sup>nd</sup> quarter- March, April & May, with the report and payment due June 20<sup>th</sup>; 3<sup>rd</sup> quarter- June, July & August, with the report and payment due September 20<sup>th</sup>; 4<sup>th</sup> quarter- September, October, November, with the report and payment due December 20<sup>th</sup>.) The return shall show all rents received or charged and the amount of tax thereon for the period, together with the date of each stay and the number of guests/rooms, the cost of each stay with a breakdown of sales and bed tax collected, and of all rent paid for every occupancy charged or due thereon and of the tax payable.

(b) The County Treasurer may permit or require returns to be made by other periods and upon such dates he may specify. If the Treasurer determines to have returns and payments filed other than quarterly, he shall provide notice to the host/operator of the change in filing requirements.

(c) The form of returns shall be prescribed by the County Treasurer and shall contain such information as he or she may deem necessary for the proper administration of this Local Law. The County Treasurer may require amended returns to be filed within twenty (20) days after notice and to contain the information specified in the notice;

(d) If a return required by this Local Law is not filed, or a return when filed is incorrect or insufficient on its face, the County Treasurer shall take the necessary steps to enforce the filing of such a return or of a corrected return, and the payment of the taxes due. The enforcement options include notification to the NYS Attorney General's Office for enforcement pursuant to NYS Chapter Amendment 99 of the Laws of 2025, or any amendment to the laws hereinafter made, and/or by enforcement through the County.

## **SECTION 12. PAYMENT OF TAX:**

(a) Every host/operator required to file a return for a lodging facility/STR under the preceding section shall, at the time of filing such return, pay to the County Treasurer five (5%) percent of the total of all rents subject to tax pursuant to this Local Law for the identified period, as well as identifying all other moneys collected by the operator acting or purporting to act under the provisions of this Local Law;

(b) The amount payable for the period for which a return is filed shall be due and payable to the County Treasurer on the date required for filing the return, whether or not the return is filed, or whether or not the return filed correctly shows the rents or the taxes due thereon. Failure to remit the tax within ten (10) days when due and payable to the County shall subject the host/operator to incur and be charged a \$25.00 late fee, and be assessed interest on the amount due at the rate of one (1%) percent per month until paid;

(c) If deemed necessary to protect the revenues to be obtained under this Local Law, the County Treasurer may, in his or her discretion, require any operator required to collect the tax imposed by this Local Law to file with the County Treasurer's Office a bond, issued by a surety company authorized to transact

business in this state and approved by the superintendent of insurance of this state as to solvency and responsibility, in such amount as the County Treasurer may fix, to secure the payment of any tax or penalties or interest due or which may become due from such operator. In such event, the County Treasurer shall give written notice to such operator to that effect specifying the amount of the bond required. The operator shall file such bond within five (5) days after the giving of such notice unless within such five (5) days after the giving of such notice unless within such five days the operator shall request in writing a hearing before the County Treasurer. At such hearing, the operator may present such information and documentation as he/she deems necessary. The County Treasurer may rely upon any information in his or her possession and/or presented by the operator or occupant to determine the necessity, propriety and amount of the bond. The determination by the County Treasurer shall be final and the operator shall comply therewith within fifteen (15) days of the giving of notice of the determination. In lieu of any such bond, the operator may deposit with the County Treasurer's Office securities approved by the County Treasurer or cash in such amount as the Treasurer may prescribe, and which shall be kept in the custody of the County Treasurer, who may at any time without notice of the depositor, apply them to any tax and/or interest or penalties as they are then or may become due and payable, and for that purpose the securities may be sold by him or her at public or private sale without notice to the depositor thereof.

### **SECTION 13. DETERMINATION OF TAX UPON NONCOMPLIANCE:**

(a) If a lodging facility /STR is not registered or if properly registered and a return required by this Local Law is not filed, or if a return when filed is incorrect or insufficient, the amount of tax due shall be determined by the County Treasurer from such information as may be obtainable and, if necessary, the tax may be estimated on the basis of external indices such as number of rooms, location, scale of rents, comparable rents, type of accommodations and service, number of employees and/or other factors. Notice of such determination shall be given to the person liable for the collection and/or payment of the tax. Such determinations shall finally and irrevocably fix the tax unless the person against whom it is assessed, within ninety (90) days after giving of notice of such determination, shall apply to the County Treasurer for a hearing, or unless the County Treasurer, on his or her own motion, shall re-determine the same;

(b) Whenever such tax is estimated as provided for in this section, such notice shall contain a statement in bold face type conspicuously placed on such notice advising the person: that the amount of tax was estimated, that the tax may be challenged through a hearing process, and that the petition for such challenge must be filed with the County Treasurer within thirty (30) days;

(c) After such hearing, the County Treasurer shall give notice promptly, by registered or certified mail, of his or her determination to the applicant. The determination of the County Treasurer shall be reviewable for error, illegality or unconstitutionality or any other reason whatsoever by a proceeding under Article 78 of the Civil Practice Law and Rules, if application therefore is made to the Supreme Court within four (4) months after the giving of the notice of such determination. A proceeding under Article 78 of the Civil Practice Law and Rules shall not be instituted unless the amount of any tax sought to be reviewed, with

penalties and interest thereon, if any, shall be first deposited with the County Treasurer, and there shall be filed with the County Treasurer an undertaking, issued by a surety company authorized to transact business in this state and approved by the superintendent of insurance of this state as to solvency and responsibility, in such amount as a Justice of the Supreme Court shall approve to the effect that if such proceeding be dismissed or the tax confirmed, the petitioner will pay all costs and charges which may accrue in the prosecution of the proceeding or at the option of the applicant. Such undertaking filed with the County Treasurer may be in a sum sufficient to cover taxes, penalties and interest thereon stated in such determination plus the costs and charges which may accrue against it in the prosecution of the proceeding, in which event the applicant shall not be required to deposit such taxes, penalties and interest as a condition precedent to the application.

#### **SECTION 14. REFUNDS:**

(a) In the manner provided in this section, the County Treasurer shall refund or credit, without interest, any tax, penalty or interest erroneously, illegally or unconstitutionally collected or paid if application to the County Treasurer for such refund shall be made within four (4) months from the payment thereof. Whenever a refund is made by the County Treasurer, he or she shall state the reason therefore in writing. Such application may be made by the occupant, operator or other person or entity who has actually paid the tax. No actual refund of moneys shall be made to any operator, of tax which has been collected from an occupant, until the operator shall first establish to the satisfaction of the County Treasurer under such regulations as the County Treasurer may prescribe, that he or she has repaid to the occupant the amount for which the application for refund is made. The County Treasurer may in lieu of any refund required to be made, allow credit therefor on payments due from the applicant;

(b) An application for a refund or credit made as herein provided shall be deemed an application for a revision of any tax, penalty or interest complained of and the County Treasurer may receive evidence with respect thereto. After making his or her determination, the County Treasurer shall give notice thereof to the applicant who shall be entitled to review such determination by a proceeding pursuant to Article 78 of the Civil Practice Law and Rules, provided such proceeding is instituted within four (4) months after the giving of the notice of such determination, and provided that a final determination of tax due was not previously made. Such a proceeding shall not be instituted unless an undertaking is filed with the County Treasurer in such amount and with such sureties as a Justice of the Supreme Court shall approve to the effect that if such proceedings be dismissed or the tax confirmed, the petitioner will pay all costs and charges which may accrue in the prosecution of such proceeding;

(c) A person shall be entitled to a revision, refund or credit under this section of a tax, interest or penalty which had been determined to be due pursuant to the provisions of this Local Law where he or she has had hearing or an opportunity for a hearing, as provided in said section, or has failed to avail himself or herself of the remedies therein provided. No refund or credit shall be made of a tax, interest or penalty paid after a determination by the County Treasurer made pursuant to this Local Law unless it be found that such determination was

erroneous, illegal or unconstitutional or otherwise improper by the County Treasurer after a hearing, or of his or her own motion or in a proceeding under Article 78 of the Civil Practice Law and Rules, pursuant to the provisions of said section, in which event, refund or credit without interest shall be made of the tax, interest or penalty found to have been overpaid.

#### **SECTION 15. RESERVES:**

In cases where the occupant or operator has applied for a refund and has instituted a proceeding under Article 78 of the Civil Practice Law and Rules to review a determination adverse to him or her on his or her application for refund, the County Treasurer shall set up appropriate reserves to meet any decision adverse to the County.

#### **SECTION 16. REMEDIES EXCLUSIVE:**

The remedies provided under Sections 14 and 15 of this Local Law shall be exclusive remedies available to any person for the review of the tax liability imposed by this Local Law; and no determination or proposed determination of tax, or determination on any application for refund shall be enjoined or reviewed by an action for declaratory judgment, an action for money had and received, or by any action or proceeding other than a proceeding under Article 78 of the Civil Practice Law and Rules.

#### **SECTION 17. ENFORCEMENT PROCEEDINGS FOR NONCOMPLIANCE, VIOLATIONS, AND TO RECOVER TAXES OWING:**

(a) Noncompliance with the registry shall result in a booking service fine enforceable by the NYS Attorney General. Any violations of the terms of RPTL §447 and the related NYS Tax Laws by a booking service may subject the booking service to a fine of five hundred dollars (\$500) per day, per violation until the violation is cured. Noncompliance with the registry by a host/operator may result in a fine up to two hundred dollars (\$200) for a third violation. The penalties provided under NYS RPTL § 447, enforceable by the NYS Attorney General are in addition to any and all remedies at law, penalties and enforcement proceedings available to the County under this Local Law and any other laws.

(b) Whenever any host/operator required to register a lodging facility/STR and/or any booking service required to collect a tax shall fail to register, collect and pay over to the County any tax, penalty or interest, imposed by this Local Law as herein provided, the Treasurer may notify the NYS Attorney General's office to bring violation enforcement proceedings on behalf of the County as more fully set forth under Real Property Tax Law § 447 as amended by the passage of NYS Chapter Amendment 99 of the Laws of 2025, and as may be further amended from time to time;

(c) The County Treasurer, may, in addition, request the services of the County Attorney to bring or cause to be brought an action for compliance and enforcement against a host/operator or booking service agent for any or all of the provisions of this Local Law and any additional State and Local Laws, Regulations

and Codes which may be violated, in any court of competent jurisdiction in the State of New York;

(d) If the County Treasurer in his/her discretion believes that any such host/operator or other person is about to cease business, leave the state or remove or dissipate the assets out of which the tax or penalties might be satisfied, and that any such tax or penalty will not be paid when due, he/she may declare such tax or penalty to be immediately due and payable and initiate emergency proceedings in the Supreme Court, Lewis County for enforcement, including entry of a judgment for the amount owing together with penalties and interest, and the issuance of a warrant directed to the Sheriff to levy upon the real and personal property of the host/operator which may be found in Lewis County;

(e) Whenever a host/operator entity or any other person is in violation of this Local Law, shall initiate the sale, transfer or assignment in bulk of any part or the whole of the lodging facility asset, the seller shall disclose to the purchaser, transferee or assignee, at least thirty (30) days before taking possession of the subject of said sale, transfer or assignment, that the taxes imposed under this Local Law are outstanding. Under said circumstances, the purchaser, transferee or assignee will be obligated to pay the taxes owing;

(f) Whenever the County Treasurer shall inform the purchaser, transferee or assignee that a possible claim for such tax or taxes exists, any sums of money, property or choses in action, or other consideration, which the purchaser, transferee or assignee is required to transfer over to the seller, transferor or assignor shall be subject to a first priority right and lien for any such taxes theretofore or thereafter determined to be due from the seller, transferor or assignor to the county, and the purchaser, transferee or assignee is forbidden to transfer to the seller, transferor or assignor any such sums of money, property or choses in action to the extent of the amount of the County's claim.

## **SECTION 18. GENERAL POWERS OF THE COUNTY TREASURER:**

In addition to the powers granted to the County Treasurer in this Local Law, he/she is hereby authorized and empowered:

(a) To make, adopt and amend rules and regulations appropriate to the carrying out this Local Law and purposes thereof, upon approval of the Lewis County Board of Legislators by Resolution;

(b) For any taxes or returns that are not paid or overdue for a period of more than thirty (30) days, interest at the rate of one (1%) percent per month shall be assessed on the amount owing retroactive to the date due. In addition, any host/operator who remains delinquent for taxes and/or returns owing for more than one hundred eighty (180) days may be subject to a penalty of an additional five (5%) percent per annum on the amount owing and outstanding;

(c) To request information from the Tax Commission of the State of New York or the Treasury Department of the United States relative to any person or entity registered as a host/owner/operator under this Local Law;

(d) To delegate his or her functions hereunder to a Deputy County Treasurer;

(e) To require any host/owner/operator to keep detailed records of all rents received, charged and accrued, including those claimed to be non-taxable, and also the nature, type, value and amount of all occupancies, names and

addresses of occupants, and other facts relevant in determining the amount of tax due, and to furnish such information to the County Treasurer;

(f) To assess, determine, revise and readjust the registry forms and data required under this Local Law from time to time in order to give effect to its intent.

#### **SECTION 19. ADMINISTRATION OF OATHS AND COMPELLING TESTIMONY:**

(a) The County Treasurer, or his/her employees or agents duly designated and authorized by him/her, shall have power to administer oaths and take affidavits in relation to any matter or proceeding in the exercise of their powers and duties under this Local Law. The County Treasurer shall have power to subpoena and require the attendance of witnesses and the production of books, papers, and documents to secure information pertinent to the performance of his/her duties hereunder and of the enforcement of this Local Law, and to examine them in relation thereto, and to issue commissions for the examination of witnesses who are out of the state or unable to attend before him/her or excused from attendance.

(b) A justice of the Supreme Court shall have power summarily to enforce by proper proceedings the attendance and testimony of witnesses and the production and examination of books, papers and documents called for by the subpoena of the County Treasurer under this Local Law.

(c) The officers who serve the summons or subpoena of the County Treasurer and the witnesses attending in response thereto shall be entitled to the same fees as are allowed to officers and witnesses in civil cases in courts of record, except as herein otherwise provided.

#### **SECTION 20. REFERENCE TO TAX:**

Wherever reference is made in placards or advertisements or in any other publications pertaining to this occupancy tax, such reference shall be substantially in the following form: "Occupancy Tax on Lodging Facilities/STRs in the County of Lewis", except that in any bill, receipt, statement or other evidence or memorandum of occupancy or rent charge issued or employed by the host/owner/operator, or booking service the words "local occupancy tax" will suffice.

#### **SECTION 21. PENALTIES AND INTEREST:**

(a) Any host/operator failing to file a return or to pay or pay over any tax due to the County within the time required under this Local Law shall be subject to an additional one (1%) percent interest for each additional month or fraction thereof during which such tax remains unpaid and/or for each month of delay after which such return was required to be filed and such tax became due. If the tax and return remains unpaid for a period of 180 days, the host/owner shall be assessed with a penalty of an additional five (5%) percent of the amount due, in addition to the monthly interest charge.

(b) If the County Treasurer determines that such failure or delay was due to reasonable cause and not due to willful neglect, he or she shall have the discretion to return a portion or all of such penalty. The County Treasurer shall promulgate rules and regulations as to what constitutes reasonable cause.

(c) If the failure to file a return or to pay over any tax to the County Treasurer within the time required by this Local Law is due to fraud, treble damages may be assessed against the host/owner/operator or booking service agent as a penalty in an action brought by the County for said relief before the NYS Supreme Court or other Court of competent jurisdiction. Unpaid penalties and interest may be determined, assessed, collected and enforced in the same manner as the tax imposed by this Local Law.

(d) Any host/owner/operator who fails to comply with the registration requirements under the State Registry Laws and this Local Law, or who submits false information or data in order to unlawfully obtain a certificate of registration, shall be subject to violation and enforcement provisions under the State Law and this Local Law, including the termination of a registration certificate as more fully set forth under RPTL §447.

(e) For any willful violations of this Local Law and NYS RPTL §447 and amendments hereafter made to same, shall, in addition to any other penalties herein or elsewhere prescribed, subject the host/owner/operator, or booking service agent to a criminal misdemeanor conviction, punishment for which shall be a fine of not more than one thousand dollars (\$1,000.00) or imprisonment for not more than six (6) months, or both such fine and imprisonment.

(f) The penalties provided for in this section shall not preclude prosecution pursuant to the penal law with respect to the willful failure of any person to pay over to the county any tax imposed by this Local Law, whenever such person has been required to collect and has failed to collect such bed/occupancy tax.

## **SECTION 22. RETURNS TO BE CONFIDENTIAL:**

(a) Except in accordance with enforcement proceedings brought on behalf of the County of Lewis by the NYS Attorney General's Office as set forth under this Local Law and RPTL §447, or as directed by court order, or as otherwise provided by law, it shall be unlawful for the County Treasurer or any other officer or employee of the County, or any person or entity who in any manner may acquire knowledge of the contents of a return or report filed with the County Treasurer pursuant to this Local Law, to divulge or make known in any manner any confidential information set forth or disclosed in any such return or report. Nothing herein shall be construed to prohibit the delivery to a person who has filed a return or report, or to his duly authorized representative of a certified copy of any return or report filed in connection with his/her tax. Nor shall anything herein be construed to prohibit the delivery to a person required to collect the tax under this Local Law or a purchaser, transferee or assignee personally liable under the provisions of Section 18(d) of this Local Law for the tax due from the seller, transferor or assignor, or any return or report filed under this Local Law in connection with such tax, provided, however, that there may be delivered only so much of said return, report or of the facts shown thereby as are pertinent to a determination of the taxes due or liability owed by such person or purchaser, transferee or assignee and no more. Nothing herein shall prohibit the publication of statistics so classified as to prevent the identification of particular returns or reports and the items thereof, or the inspection by the County Attorney or other legal representatives of the County of the return or report of any person required to collect or pay the tax who

shall bring action to review the tax based thereon, or against whom an action or proceeding under this Local Law has been recommended by the County Treasurer or the County Attorney, or has been instituted.

(b) Returns filed under this Local Law shall be preserved for three (3) years and thereafter until the County Treasurer orders them to be destroyed.

(c) Any violation of subdivision (a) of this section may be punishable by a fine not exceeding one thousand dollars (\$1,000.00), in the discretion of the court, and if the offender be an officer or employee of the county he/she may be subject to appropriate discipline.

### **SECTION 23. NOTICES AND LIMITATIONS OF TIME:**

(a) (1) Any notice authorized or required under the provisions of this Local Law may be by regular mail or electronic mail to the person(s) identified and provided on the registration application to receive notice, and any amended, updated or renewal registration form submitted by him/her pursuant to the provisions of this Local Law, or, if no return has been filed or application made, then to such address as may be obtainable. A notice of determination shall be mailed promptly by registered or certified mail and by electronic mail, if provided. The mailing of such notice shall be presumptive evidence of the receipt of the same by the person to whom addressed. Any period of time which is determined according to the provisions of this Local Law by the giving of notice shall commence to run from the date of mailing of such notice.

(2) If any return, claim, statement, notice, application, or other document required to be filed, or any payment required to be made, within a prescribed period or on or before a prescribed date under authority of any provision of this Local Law is, after such period or such date, delivered by United States mail to the County Treasurer or his/her office, the date of the United States postmark stamped on the envelope shall be deemed to be the date of delivery. This subdivision shall apply only if the postmark date falls within the prescribed period or on or before the prescribed date for the filing of such document or for making the payment, including any extension granted for such filing or payment, and only if such document or payment was deposited in the mail, postage prepaid properly addressed to the County Treasurer or his/her office. If any document is sent by United States registered mail such registration shall be prima facie evidence that such document was delivered to the County Treasurer or his/her office. Certified mail may be used in lieu of registered mail under this section. This subdivision shall apply in the case of postmarks not made by the United States Post Office only if and to the extent provided by regulation of the County Treasurer.

(3) When the last day prescribed under the authority of this Local Law (including any extension of time) for performing any act falls on Saturday, Sunday or a legal holiday in the State of New York, the performance of such act shall be considered timely if it is performed on the next succeeding day which is not a Saturday, Sunday or a legal holiday.

(b) The provisions of the Civil Practice Law and Rules or any other law relative to limitations of time for the enforcement of a civil remedy shall not apply to any proceeding or action taken by the County to levy, appraise, assess determine or enforce the collection of any tax or penalty provided by this Local Law. However, except in the case of a willfully false or fraudulent return with intent to

evade the tax, no assessment of additional tax shall be made after the expiration of more than three years from the date of filing of a return; however, where no return has been filed as provided by law, the tax may be assessed at any time.

**SECTION 24. SEPARABILITY:**

If any provision of this Local Law, or the application thereof to any person, entity or circumstance is held invalid, the remainder of this Local Law, and the application of such provisions to other persons, entities or circumstances shall not be affected thereby.

**SECTION 25. EFFECTIVE DATE:**

This Local Law shall take effect upon its adoption and filing with the Office of the Secretary of State.