

**RESOLUTION NO. 386-25 10/28/25 COALL RESTATE Occupancy tax adopt
Resolution to adopt Local Law No. 3 For The Year 2025, A local law to amend and
restate Local Law No. 3 for the year 1994, as periodically amended.**

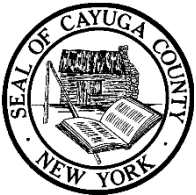
BY: CAYUGA COUNTY LEGISLATURE

WHEREAS, Local Law No. 3 for the year 2025, entitled “LOCAL LAW NO. 3
FOR THE YEAR 2025, A LOCAL LAW TO AMEND AND RESTATE LOCAL LAW NO. 3
FOR THE YEAR 1994, AS PERIODICALLY AMENDED” was presented to the Cayuga
County Legislature on September 23, 2025; and

WHEREAS, pursuant to law and after proper notice being duly given, the County Legislature
held a public hearing on said Local Law No. 3 for 2025 on October 28, 2025, at 10:00
A.M.; now therefore be it

RESOLVED, that Local Law No. 3 for 2025, entitled “**A LOCAL LAW TO
AMEND AND RESTATE LOCAL LAW NO. 3 FOR THE YEAR 1994, AS
PERIODICALLY AMENDED**” as so designated, be and the same is hereby enacted,
waiving any and all defects and informalities in the adoption thereof; and be it further

RESOLVED, that the Clerk of the Cayuga County Legislature is directed to publish notice of
the adoption of Local Law No. 3 for the year 2025 in the official newspapers of Cayuga County,
one time per week for each of two weeks, the first publication to be within ten (10) days of its
effective date.



State of New York }
County of Cayuga }

*I do hereby certify, that I have compared the forgoing copy of a Resolution duly passed and adopted by the
Cayuga County Legislature at a meeting held on the 28th day of October 2025 with the original Resolution, and
that the same is a true and correct copy and transcript thereof, and the whole thereof.*

Given under my hand and official seal October 28, 2025

Sheila P. Smith

Clerk, Cayuga County Legislature

Local Law No. 3 for the Year 2025, A local law to amend and restate Local Law No. 3 for the year 1994, as periodically amended

A LOCAL LAW IMPOSING A TAX ON THE
OCCUPANCY OF HOTEL ROOMS OR SHORT-TERM RENTALS
PURSUANT TO CHAPTER 533 OF THE LAWS OF 1994 OF
THE STATE OF NEW YORK.

BE IT ENACTED by the County Legislature of the County of Cayuga, New York, as follows:

Section 1. This local law shall be known as the Cayuga County Hotel, Short Term Rental Room Occupancy Law.

Section 2. PURPOSE AND INTENT

- (a) The Purpose of this Local Law is to enhance the general economy and quality of life in Cayuga County, and to impose a tax on occupants of the guest rooms in the County, pursuant to Section 1202-v of the New York State Tax Law. Since 1994 when the hotel and motel occupancy tax local law was established in Cayuga County, numerous changes in the manner in which the guest room occupancy industry conducts business necessitates and calls for reconsideration and changes to the local law. This Local law seeks to clarify previously enacted definitions of those establishments and entities providing lodging and who are therefore required to remit the Room Occupancy Tax in Cayuga County.
- (b) The adoption of this law is intended to rescind and replace Cayuga County Local Law and any and all laws and amendments thereafter adopted by the Board of Legislatures relating to the Hotel and Motel Room Occupancy tax in Cayuga County.

Section 3.

- 1. Definitions
- 2. Imposition of Tax
- 3. Transitional Provisions.
- 4. Exempt Organizations.
- 5. Territorial Limitations
- 6. Registration
- 7. Administration and Collection
- 8. Records to be kept

9. Returns
10. Payment of Tax
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13. Refunds
14. Reserves
15. Remedies Exclusive
16. Proceedings to Recover Tax.
17. General Powers of the Commissioner of Finance.
18. Administration of Oaths
19. Reference to Tax.
20. Penalties and Interest
21. Returns to be Secret
22. Notices and Limitations of Time
23. Separability

1. Definitions

- (a) Person. An individual, partnership, society, association, joint stock company, corporation, estate, receiver, trustee, assignee, referee, and any other person acting in a fiduciary or representative capacity, whether appointed by a court or otherwise, and any combination of the foregoing.
- (b) Operator. Any person operating a hotel or short term rental in the County of Cayuga, including but not limited to the owner or proprietor of such premises, lessee, sublessee, mortgage in possession, licensee of any other person otherwise operating a hotel or short term rental.
- (c) Hotel. A building or portion of it which is regularly or seasonally used and kept open as such for the lodging of guests. The term "hotel" includes a hotel, an apartment hotel, a motel, boarding house or club whether the meals are served.
- (d) "Short term rental": Shall mean and include those units, residences and/or camps rented or leased to occupants for overnight lodging - other than permanent residents – including furnished apartments or living units in or consisting of a dwelling place ordinarily occupied for residential purposes, directly by the owner or through an owner's agent or hosting platform, to include cabins, camps, camper or motor home at private campgrounds or RV Parks, whether or not meals are served, or liners provided. The provisions of this section relating to campgrounds shall only apply to those leases and 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 motor home, RV, camper or tent.

- (e) Occupancy. The use or possession, or the right to use or possession of any room in a hotel or short-term rental.
- (f) Occupant. A person who, for consideration, uses, possesses or has the right to use or possess any room in a hotel or short-term rental under any lease, concession, permit, right of access, license to use or other agreement, or otherwise
- (g) Permanent Resident. Any same occupant of any room or rooms in a hotel or short term rental for at least thirty consecutive days shall be considered a permanent resident.
- (h) Rent. The consideration received for occupancy valued in money, whether received in money or otherwise
- (i) Room. Any room or rooms of any kind in any part or portion of a hotel, short term rental which is available for or let out for any purpose other than a place of assembly or a place to be used exclusively for eating. An assembly would include meetings and events such as weddings, but rooms occupied by attendees as overnight lodging would be subject to the tax.
- (j) Return. Any return filed or required to be filed as herein provided.
- (k) Treasure. The County Treasurer of Cayuga County.

- 2. Imposition of Tax. on and after the first day of January, nineteen hundred ninety-five, there is hereby imposed and there shall be paid a tax of three percent upon the rent for every occupancy of a room or rooms in a hotel, or a short term rental in this county except that the tax shall not be imposed upon (1) a permanent resident, or (2) where the rent is not more than four dollars per day.
- 3. Transitional Provisions. The tax imposed by this local law shall be paid. upon any occupancy on and after the first day of January, nineteen hundred ninety-five although such occupancy is pursuant to a prior contract, lease or other arrangement. Where rent is paid on a weekly, monthly or other term basis, the rent shall be subject to the tax, imposed by this local law to the extent that it covers any period on and after the first day of January, nineteen hundred ninety-five.
- 4. Exempt Organizations. Except as otherwise provided in this section, any use or occupancy by any of the following shall not be subject to the tax imposed by this local law.
 - 1. The state of New York, or any of its agencies, instrumentalities, public corporations (including a public corporation created pursuant to agreement or compact with another state or Canada) improvement districts or political subdivisions of the state;
 - 2. The United States of America, or any of its agencies and instrumentalities, insofar as it is immune from taxation;
 - 3. 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.

5 . Territorial Limitations. The tax imposed by this local law shall apply only within the territorial limits of the County of Cayuga.

6 . Registration. Within ten days after the effective date of this local law, or in the case of operations commencing business after such effective date, within three days after such commencement or opening, every operator shall file with the County Treasurer a certificate of registration in a form prescribed by the County Treasurer. The County Treasurer shall within fifteen days after such registration issue without charge to each operator, a certificate of authority empowering such operator to collect the tax from the occupant and duplicate thereof for each additional hotel, or short term rental of such operator. Each certificate or duplicate shall state the hotel, or short term rental to which it is applicable. Such certificates of authority shall be prominently displayed by the operator in such manner that it may be seen and come to the notice of all occupants and persons seeking occupancy. Such certificates shall be non-assignable and non-transferable and shall be surrendered immediately to the County Treasurer upon the cessation of business at the hotel or short term rental named or upon sale or transfer.

7. Administration and Collection.

a. The tax imposed by this Local Law shall be administered and collected by the County Treasurer of the County of Cayuga or other fiscal officers of the County as she/he may designate by such means and in such manner as are other taxes which are now collected and administered by such officers in accordance with this Local Law.

b. The tax to be collected shall be stated and charged separately from the rent and shown separately on any record thereof, at the time when the occupancy is arranged or contracted for and charged for, and upon every evidence of occupancy or any bill or statement or charge made for said occupancy issued or delivered by the operator, and the tax shall be paid by the occupant to the operator as trustee for and on account of the County, and the operator shall be liable for the collection thereof and for the tax. The operator and any officer of any corporate operator shall be personally liable for the tax collected or required to be collected under this local law, and the operator shall have the same right in respect to collecting the tax from the occupant, or in respect to nonpayment of the tax by the occupant as if the tax were a part of the rent for the occupancy payable at the time such tax shall become due and owing, including all rights of eviction, dispossession, repossessions and enforcement of any innkeeper's lien that she or he may have in the event of non-payment of rent by the occupant; provided, however, that the County Treasurer or other fiscal officer or officers, employees or agents duly designated by her or him shall be

joined as a party in any action or proceeding brought by the operator to collect or enforce collection of the tax.

c. The County Treasurer may, wherever he/she deems it necessary for the proper enforcement of this Local Law, provide by regulation that the occupant shall file returns and pay directly to the County Treasurer the tax herein imposed, at such times as returns are required to be filed and payment made by the operator.

d. The tax imposed by this local law shall be paid upon any occupancy on and after January first, nineteen hundred ninety-five, although such occupancy is had pursuant to a contract, lease or other arrangement made prior to such date. Where rent is paid or charged or billed, or falls due on either a weekly, monthly or other term basis, the rent so paid, charged, billed or falling due shall be subject to the tax herein imposed to the extent that it covers any portion of the period on and after January first, nineteen hundred ninety-five. Where any tax has been paid hereunder upon rent which has been ascertained to be worthless, the County Treasurer may by regulation provide for credit and/or refund of the amount of such tax upon application there-for as provided in section thirteen of this Local Law.

e. 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 are subject to tax until the contrary is established, and the burden of proving that a rent for occupancy is not taxable hereunder shall be upon the operator, except that where by regulation pursuant to subdivision seven {c) of this section, an occupant is required to file returns and pay directly to the County Treasurer the tax herein imposed, the burden of proving that a rent for occupancy is not taxable shall be upon the occupant. Where an occupant claims exemption from the tax under the provisions of subdivision four of this section, the rent shall be deemed taxable hereunder unless the operator shall receive from the occupant claiming such exemption a certificate duly executed by an exempt corporation or association certifying that the occupant is its agent, representative, or employee, together with a certificate executed by the occupant that her or his occupancy is paid or to be paid by such exempt corporation or association and is necessary or required in the course of the business or activities of such exempt organization.

8. Records to be kept: Every operator shall keep records of every occupancy, and all rent paid, charged or due thereon and of the tax payable thereon, in such form as the County Treasurer may require regulations. Such records shall be available for inspection and examination at any time upon demand by the County treasurer or his or her duly authorized agent or employee and shall be preserved for a period of three years, except that the County Treasurer may consent to their destruction within that period or may require that they be kept longer.

9. Returns. (a) Every operator shall file with the County Treasurer a return of occupancy and of rents, and of the taxes payable thereon for the periods ending March thirty-first, June thirtieth, September thirtieth and December thirty-first of each year, on and after January first, nineteen hundred ninety-five. Such returns shall be filed within thirty days from the expiration of the period covered thereby. The County Treasurer may permit or require returns to be made by other periods and upon such dates as he may specify. If the County Treasurer deems it necessary in

order to insure the payment of the tax imposed by this Local Law, she or he may require returns to be made for shorter periods than those prescribed pursuant to the foregoing provisions of this section and upon such dates as she or he may specify.

(b)The forms 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 days after notice and to contain the information specified in the notice.

(c)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.

10. Payment of Tax. (a) At the time of the filing of a return of occupancy and of rents each operator shall pay to the County Treasurer the taxes imposed by this Local Law upon the rents required to be included in such return, as well as all other money collected by the operator acting or purporting to act under the provisions of this Local Law. Failure to pay over all taxes with a filed tax return on the prescribed due date, will result in the Treasurer issuing a formal Notice and Demand for payment of the tax as well as the penalties and interest thereon.

(b)In the event that the person/operator receives a Notice and Demand for unpaid taxes and fails to respond and pay over the amount due within fifteen days, and the Notice and Demand is not returned by the Postal Service as undeliverable, then a Statutory Lien will become effective as of the date of the Notice. Such lien shall attach to all properties in which the person/operator has a right, title and interest to said property.

(c)The Treasurer shall perfect such lien by filing a "Notice of Lien" with the County Clerk's Office after personally serving a copy of such lien to the person/operator and allowing ten days to make a satisfactory response to payment of the amounts due; unless in the opinion of the Treasurer the collection of such tax is in jeopardy, in which case the lien may be immediately filed simultaneously upon per-sonal service of the Notice of Lien.

(d) Where the County Treasurer in his or her discretion deems it necessary to protect revenues to be obtained under this Local Law, he may require any operator required to collect the tax imposed by this Local Law to file with him 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 and/or penalties and interest due or which may become due from such operator. In the event that the County Treasurer determines that an operator is to file such bond, she or he shall give notice to such operator to that effect specifying the amount of the bond required. The operator shall file such bond within five days after the giving of such notice unless within such five days the operator shall request in writing a hearing before the County Treasurer or her/his designer, at which the necessity, propriety and amount of the bond shall be determined by the County Treasurer or his/her designer. Such determination shall be final and shall be complied with within fifteen days after the giving of notice thereof. In lieu of such bond, securities approved by the County Treasurer or cash in such amount as she or he may prescribe,

may be deposited 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 due; and for that purpose the securities may be sold by her/him at public or private sale without notice to the depositor thereof.

11. Determination of Tax. If 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 determination shall finally and irrevocably fix the tax unless the person against whom it is assessed, within thirty days after giving of notice of such determination, shall apply to the County Treasurer for a hearing, or unless the Treasurer of his or her own motion shall redetermine the same. After such hearing, the County Treasurer shall give notice of his or her determination to the person against whom the tax is assessed. The determination of the County Treasurer shall be reviewable for error, illegality or unconstitutionality, or any other reason whatsoever, by proceeding under Article Seventy-Eight of the Civil Practice Law and Rules if application therefore is made to the Supreme Court within thirty days after the giving of the notice of such determination. A proceeding under Article Seventy-Eight 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, in such amount as the County Treasurer or 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 to the County in defense of the proceeding, including reasonable fees and expenses of outside counsel if hired by the County.

12. Disposition of Revenues. All Revenues resulting from the imposition of the tax under this local law shall be paid to the Treasurer of the County and shall be credited to and deposited into a special fund of the County dedicated to tourism promotion and convention development, historic development and cultural programs, parks and recreation, beautification and maintenance of facilities, infrastructure and capital improvements necessary to support those services as well as support for general government services such as public safety and for the administration and collections costs of the occupancy tax. Provided however, that the County shall be authorized to retain five (5%) percent of revenue from such tax to defer the necessary expenses incurred by the County in administering such tax. The remainder of Revenues resulting from the imposition of the tax under this local law shall be paid to a Single Not-For-Profit Corporation to Promote Tourism and Convention Development in the County. "Tourist Promotion and Convention Development" is defined as costs related to advertising the County, retaining staff to promote tourism and other tourism or convention costs recommended by said staff.

13. Refunds. (a) In the matter 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 a refund shall be made within one year from the payment thereof. Whenever a refund is made by the County Treasurer, he or she shall state her or his reason therefore in writing. Such an application may be made by the occupant, operator or other person who has actually paid the tax. Such application may be made by an operator who has collected and paid over such tax to the county treasurer provided that the application is made within one year of the payment by the occupant to the operator, but no actual refund of moneys shall be made to such operator until he shall first establish to the satisfaction of the County Treasurer, under such regulations as the County Treasurer may prescribe from time to time, that she or he has repaid to the occupant the amount for which the application for the refund is made. The County Treasurer may be in lieu of any refund required to be made, allow credit therefore 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 Seventy-Eight of the Civil Practice Law and Rules, provided such proceeding is instituted within thirty days 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 or cash deposit is filed with the County Treasurer in such an amount and with such sureties as set forth in Section 11 heretofore. If such proceedings be dismissed or the tax is confirmed, the petitioner will pay all costs and charges which may accrue to the County in the prosecution of such proceedings, including outside counsel expenses if hired by the County.

c) A person shall not be entitled to a revision, refund or credit under this section of tax, interest or penalty which had been determined to be due pursuant to the provisions of Section 11 of this Local Law where she or he has had a 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 Section 11 of 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 her or his own motion or in a proceeding under Article Seventy-Eight 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.

14. Reserves. In cases where the occupant or operator has applied for a refund and has instituted a proceeding under Article Seventy-Eight 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.

15. Remedies Exclusive. The remedies provided by Sections 11 and 13 of this Local Law shall be exclusive remedies available to any person for the review of 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 in a nature of a certiorari proceeding under Article Seventy-Eight of the Civil Practice Law and Rules; provided, however, that a taxpayer may proceed by declaratory judgment if she or he institutes suit within thirty days after a deficiency assessment is made and pays the amount of the deficiency assessment to the County Treasurer prior to the institution of such suit and posts a bond for costs as provided in Section 11 of this Local Law.

16. Proceedings to Recover Tax. (a) If after a "Notice of Lien" has been filed and served as prescribed in Section 10 (b) and (c) of this Law, and the person/operator does not execute in writing a satisfactory arrangement to pay the unpaid assessment, the County Treasurer shall issue a warrant directing the County Sheriff to levy upon and sell the real and personal property of the operator or officer of a corporate operator or other person liable for the tax which may be found within the County for the payment of the amount thereof, with any penalties and interest, and the cost of executing the warrant, and to return such warrant to the County Treasurer and to pay to him the money collected by virtue thereof within sixty days after the receipt of such warrant. The Sheriff shall within five days after the receipt of the warrant file with the County Clerk a copy thereof and thereupon such Clerk shall enter in the judgment docket the name of the person mentioned in the warrant and the amount of the tax penalties and interest for which the warrant is issued and the date when such copy is filed. Thereupon, the amount of such warrant is docketed shall become a lien upon the interest in real and personal property of the person against whom the warrant is issued. The Sheriff shall proceed upon the warrant, in the same manner and with like effect as that provided by law in respect to executions. Issued against property upon judgments of a court of record, and for services in executing the warrant he or she may collect his or her normal fees in the same manner as in the case of judgments. In the discretion of the County Treasurer a warrant of like terms, force and effect may be issued and directed to any officer or employee of the County Treasurer and, in the execution thereof, such officer or employee shall have all the powers conferred by law upon sheriffs but shall be entitled to no fee or compensation in excess of the actual expenses paid in the performance of such duty. If a warrant is returned not satisfied in full, the County Treasurer may from time-to-time issue new warrants and shall also have the same remedies to enforce the amount due thereunder as if the County has recovered judgment therefore and execution thereon has been returned unsatisfied.

(b) Whenever an operator shall make a sale, transfer, or assignment in bulk of any part or the whole of his hotel, short term rental, or his or her lease, license, or other agreement or right to possess or operate such hotel, short term rental, or of the equipment, furnishings, fixtures, supplies or stock of merchandise, or the said premises or lease, license or other agreement, or right to possess or operate such hotel, short term rental and the equipment, furnishings, fixtures, supplies and stock of merchandise pertaining to the conduct or operations of said hotel, short term rental, otherwise than in the ordinary and regular prosecution of business, the purchaser, transferee or assignee shall at least ten days before taking possession of the subject of said sale

transfer or assignment, or paying therefore, notify the County Treasurer by certified mail, return receipt requested, of the proposed sale and of the price, terms and conditions thereof and whether or not the seller, transferor or assignor, has represented to or informed the purchaser, transferee or assignee that it owes any tax pursuant to this Local Law, and whether or not the purchaser, transferee or assignee has knowledge that such taxes are owing, and whether any such taxes are in fact owing.

c) Whenever the purchaser, transferee or assignee shall fail to give notice to the County Treasurer as required by the preceding paragraph or 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, transferrer 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, transferrer or assignor to the County, and the purchaser, transferee or assignee is forbidden to transfer to the seller, transferrer or assignor any such sums of money, property or choses in action to the extent of the amount of the County's claim. For failure to comply with the provisions of this subdivision, the purchaser, transferee or assignee, in addition to being subject to the liabilities and remedies imposed under the provisions of Article Six of the Uniform Commercial Code shall be personally liable for the payment to the County of any such taxes theretofore or thereafter determined to be due to the County from the seller, transferrer, or assignor, and such liability may be assessed and enforced in the same manner as the liability for tax under this Local Law. Even if liability attaches to the purchaser, transferee or assignee, the seller, transferrer or assignor also continues to be liable.

17. General Powers of the county Treasurer. (a) In addition to the powers granted to the county treasurer in this Local Law, he is hereby authorized and empowered :

1. To make, adopt and amend rules and regulations appropriate to the carrying out of this local law under the purposes thereof;
2. To extend for cause shown, the time of filing; any return for a period not exceeding thirty days; and for cause shown, to remit penalties but not interest computed at the rate of six percent per annum; and to compromise disputed claims in connection with the taxes hereby imposed;
3. 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; and to afford information to such Tax Commission or such Treasury Department relative to any person, and other provision of this Local Law to the contrary notwithstanding;
4. To delegate his functions hereunder to a deputy or any employee or employees of his department
5. To prescribe methods for determining the rents for occupancy and to determine the taxable and non-taxable rents;
6. To require any operator within the County to keep detailed records of the nature and type of hotel or short term rental maintained, nature and type of service rendered, the rooms available

and rooms occupied daily, leases or occupancy contracts or arrangements, rents received, charged and accrued, the names and addresses of the occupants, whether or not any occupancy is claimed to be subject to the tax imposed by this local law, and to furnish such information upon request to the County Treasurer; and to assess, determine, revise and readjust the taxes imposed under this Local Law.

18. Administration of Oaths and Compelling Testimony: The County Treasurer or her/his employees or agents duly designated and authorized by him or 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, paper, and documents to secure information pertinent to the performance of her or his 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 or excused from attendance.

(b) A Justice of the Supreme Court either in court or at chambers 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) Any person who shall refuse to testify or to produce books or records or who shall testify falsely in any material matter pending before the County Treasurer under this Local Law shall be guilty of a violation, punishment for which shall be a fine of not more than two hundred fifty dollars or imprisonment for not more than fifteen days, or both such fine and imprisonment.

(d) The officers who serve the summons or subpoena of the County Treasurer and 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. Such officers shall be the County Sheriff and his duly appointed deputies or any officer or employees of the county treasurer's department, designated to serve such process.

19. Reference to Tax. Whenever reference is made in placards or advertisements or in any other publications to this tax, such reference shall be substantially in the following form: "Tax on occupancy of hotel rooms" except that in any bill, receipt, statement or other evidence or memorandum of occupancy or rent charge issued or employed by the operator, the word "tax" will suffice.

20. Penalties and Interest. (a) Any person failing to file a return on the date prescribed therefore shall be subject to penalty of five percent of the amount required to be shown as tax on such return if the failure is for not more than one month, with an additional five percent for each additional month or fraction thereof during which such failure continues, not exceeding twenty-five percent in the aggregate; plus interest of one percent of such tax for each month of non-payment. Any person failing to pay the amount shown as tax on any return on the date prescribed therefore shall be subject to a penalty of five percent of the amount required to be paid, plus interest of one percent of such tax for each month of non-payment. But the County Treasurer, if

satisfied that the delay was excusable, may waive all or any part of such penalty, but not interest. Such penalties and interest shall be paid and disposed of in the same manner as other revenues from this Local Law. Unpaid penalties and interest may be enforced in the same manner as the tax imposed by this Local Law. (b) Any operator or occupant and any officer of a corporate operator or occupant failing to file a return required by this Local Law, or filing or causing to be filed, or making or causing to be made or giving or causing to be given any return, certificate, affidavit, representation, information, testimony or statement required or authorized by this Local Law, which is willfully false, and any operator and any officer of a corporate operator willfully failing to file a bond required to be filed pursuant to sections ten and eleven of this Local Law, or failing to file a registration certificate and such data in connection therewith as the County Treasurer may by regulation or otherwise require or to display or surrender the certificate of authority as required by this Local Law or assigning or transferring such certificate of authority and any operator and any officer of a corporate operator willfully failing to charge separately from the rent the tax herein imposed, or willfully failing to state such tax separately on any evidence of occupancy and on any bill or statement or receipt of rent issued or employed by the operator, or willfully failing or refusing to collect such tax from the occupant, and any operator and any officer of a corporate operator who shall refer or cause reference to be made to this tax in a form or manner other than that required by this Local Law, and any operator failing to keep the records required by Section eight of this Local Law shall, in addition to the penalties herein or elsewhere prescribed, be guilty of a violation, punishment for which shall be a fine of not more than two hundred fifty dollars, or imprisonment for not more than fifteen days, or both such fine and imprisonment. Officers of a corporate operator shall be personally liable for the tax collected or required to be collected by such corporation under this Local Law, and subject to the penalties herein above imposed. -12- (c) The certificate of the County Treasurer to the effect that a tax has not been paid, that a return, bond or registration certificate has not been filed, or that information has not been supplied pursuant to the provisions of this Local Law, shall be presumptive evidence thereof. (d) Any person required to collect, truthfully account for, and pay over the tax imposed by this Local Law who willfully fails to collect such tax or truthfully account for and pay over such tax, or willfully attempts in any manner to evade or defeat any such tax or the payment thereof, shall be liable for a penalty equal to the total amount of the tax evaded or not collected, or not accounted for and paid over, in addition to any other penalties and interest as provided under this Local Law.

21. Returns to be Secret. (a) Except in accordance with proper judicial order, or as otherwise provided by law, it shall be unlawful for the County Treasurer or any officer or employee of her or his department to divulge or make known in any manner the rents or other information relating to the business of a taxpayer contained in any return required under this Local Law. The officers charged with the custody of such returns shall not be required to produce any of them or evidence of anything contained in them in any action or proceeding in any court, except on behalf of the County Treasurer in an action or proceeding under the provisions of this Local Law, or on behalf of any party to any action or proceeding under the provisions of this Local Law when the returns or facts shown thereby are directly involved in such action or proceeding, in either of which events the court may require the production of and may admit the evidence, so much of said returns or of the facts shown thereby, as are pertinent to the action or proceeding

and no more. Nothing herein shall be construed to prohibit the delivery to a taxpayer or his duly authorized representative of a certified copy of any return filed in connection with her or his tax nor to prohibit the publication of statistics so classified as to prevent the identification of particular returns and the items thereof, or the inspection by the County Attorney or other legal representatives of the County of the return of any taxpayer who shall bring action to set aside or review the tax to set aside or review the tax based thereon, or against whom an action or proceeding has been instituted for the collection of a tax or penalty. Returns shall be preserved for three years and thereafter until the County Treasurer permits them to be destroyed.

(b) Any willful violation of subdivision (a) of this section shall be a violation punishable by a fine not exceeding two hundred and fifty dollars, or by imprisonment not exceeding fifteen days, or both, in the discretion of the court.

22. Notices and Limitations of Time: (a) any notice authorized or required under the provisions of this Local Law may be given by mailing the same to the person for whom it is intended in a postpaid envelope addressed to such person at the address given in the last re-turn filed by him pursuant to the provisions of this Local Law, or in any application made by him or her or, if no return has been filed or application made then to such address as may be obtainable. The mailing of such notice shall be presumptive evidence of the receipt of the same by the person to addressed. Any period which is determined according to the provisions of this Local Law by giving of notice shall commence to run from the date of mailing of such notice.

(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 the filing of a return; provided, however, that where no return has been filed as provided by law the tax may be assessed at any time.

c) Where, before the expiration of the period prescribed herein for the assessment of an additional tax, a taxpayer has consented in writing that such period be extended, the amount of such additional tax due may be determined at any time within such extended period. The extended period may be further extended by subsequent consents in writing made before the expiration of the extended period.

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

Section 4 Effective date: This Local Law, amending Local Law No. 1 for the Year 2024, shall take effect immediately upon its filing with the Secretary of State. The tax imposed by this local law, as hereby authorized, and enacted is hereby continued, authorized, enacted and ending on September 21, 2027, unless further amended by the Cayuga County Legislature.

Local Law Filing

(Complete the certification in the paragraph that applies to the filing of this local law and strike out that which is not applicable.)

1. (Final adoption by local legislative body only.)

I hereby certify that the local law annexed hereto ascribed as local law number _____ of 20____ of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ on _____ 20____ in accordance
(Name of Legislative Body)
with the applicable provisions of law.

2. (Passage by local legislative body with approval, no disapproval or repassage after disapproval by the Elective Chief Executive Officer*.)

I hereby certify that the local law annexed hereto, ascribed as local law number _____ of 20____ of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ on _____ 20____ and was
(Name of Legislative Body)
(approved)(not approved)(repassed after disapproval) by the _____
(Elective Chief Executive Officer)*
on _____ 20____ in accordance with the applicable provisions of law.

3. (Final adoption by referendum.)

I hereby certify that the local law annexed hereto, ascribed as local law number _____ of 20____ of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ on _____ 20____ and was
(Name of Legislative Body)
(approved)(not approved)(repassed after disapproval) by the _____ on
(Elective Chief Executive Officer)*
_____ 20____.

Such local law was submitted to the people by reason of a (mandatory)(permissive) referendum, and received the affirmative vote of a majority of the qualified electors voting thereon at the (general)(special)(annual) election held on _____ 20____ in accordance with the applicable provisions of law.

4. (Subject to permissive referendum and final adoption because no valid petition was filed requesting referendum.)

I hereby certify that the local law annexed hereto, ascribed as local law number _____ of 20____ of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ on _____ 20____ and was
(Name of Legislative Body)
(approved)(not approved)(repassed after disapproval) by the _____ on
(Elective Chief Executive Officer)*
_____ 20____. Such local law was subject to permissive referendum and no valid petition requesting such referendum was filed as of _____ 20____ in accordance with the applicable provisions of law.

* Elective Chief Executive Officer means or includes the chief executive officer of a county elected on a county-wide basis or, if there be none, the chairperson of the county legislative body, the mayor of a city or village, or the supervisor of a town where such officer is vested with the power to approve or veto local laws or ordinances.

Local Law Filing

5. (City local law concerning Charter revision proposed by petition.)

I hereby certify that the local law annexed hereto, ascribed as local law number _____ of 20 ____ of the City of _____ having submitted to referendum pursuant to the provisions of Section (36)(37) of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of such city voting thereon at the (special)(general) election held on _____ 20 ____ became operative.

6. (County local law concerning adoption of Charter.)

I hereby certify that the local law annexed thereto, ascribed as local law number _____ of 20 ____ of the County of _____ State of New York, having been submitted to the electors at the General Election of November _____ 20 ____ pursuant to subdivisions 5 and 7 of section 33 of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of the cities of said county as a unit and a majority of the qualified electors of the towns of said county considered as a unit voting at said general election, became operative.

(If any other authorized form of final adoption has been followed, please provide an appropriate certification.)

I further certify that I have compared the preceding local law with the original on file in this office and that the same is a correct transcript therefrom and of the whole of such original local law, and was finally adopted in the manner indicated in the paragraph _____ above.

(Seal)

Clerk of the county legislative body, City, Town or Village Clerk or officer designated by local legislative body

(Date)