COUNTY OF JEFFERSON

Local Law Intro Number 2 of 2025

A LOCAL LAW AUTHORIZING THE COUNTY ADMINISTRATOR TO APPROVE AND SIGN CERTAIN CONTRACTS

By Legislator: Philip N. Reed, Sr.

BE IT ENACTED by the County Legislature of the County of Jefferson as follows:

Whereas, by Resolution No. 101 of 2025, this Board of Legislators amended the Purchasing section of the Jefferson County Administrative Policies and Procedures, Subsection 4.01 Policy, Control & Quotations, to include permitting the Jefferson County Administrator the ability to approve and sign contracts that do not exceed the sum of $20,000, and

Whereas, Local Law No. 10 of 1986 entitled "Establishing the Office of County Administrator", Section 5 thereof entitled "Powers and Duties" does not provide the County Administrator with the authority to approve and sign contracts, and

Whereas, it is therefore necessary to amend said local law so as to grant such contract approval and signing authority to the Jefferson County Administrator, and

Whereas, this Board of Legislators desires to grant such contract approval and signing authority to the Jefferson County Administrator.

Section 1: That Local Law No. 10 of 1986, Section 5 is hereby amended to include a new paragraph R, and to modify existing paragraph R., to read as follows:

R. To approve and sign contracts that do not exceed the sum of $20,000, subject to the approval by the County Attorney as to form and content.

[R.] <u>S.</u> To have such other powers and shall perform such other duties as may now or hereafter be conferred or imposed by the Board of [Supervisors] <u>Legislators</u>.

Section 2: If any clause, sentence, paragraph, subdivision, section, or part of this law shall be adjudged by a court of competent jurisdiction to be invalid or unconstitutional, such order or judgment shall not affect, impair or invalidate the remainder thereof, but shall be confined to its operation to the clause, sentence, paragraph, subdivision, section or part of this law, or in its application to the person, individual, corporation, firm, partnership, entity, or circumstance directly involved in the controversy in which such order or judgment shall be rendered.

Section 3: This local law shall take effect upon its filing in the Office of the Secretary of State as provided in Section 27 of the Municipal Home Rule Law.

Seconded by Legislator: Robert D. Ferris

COUNTY OF JEFFERSON

Local Law Intro Number 3 of 2025

A LOCAL LAW AMENDING THE MANAGEMENT COMPENSATION PLAN FOR 2025

By Legislator: _____Robert D. Ferris_____

BE IT ENACTED by the County Legislature of the County of Jefferson as follows:

Whereas, As part of the Administrative Policies and Procedures Section 3.02 governing Management and Management Confidential employees adopted by Resolution No. 18 of 1989, as amended, the Jefferson County Board of Supervisors approved a compensation plan which provides for compensation to be paid in accordance with a schedule of grades and steps, and

Whereas, The Board of Legislators desires to amend the Management and Management Confidential Compensation Plan for Jefferson County as adopted under Local Law No. 1 of 2025 to provide for a monetary adjustment to attorney titles in the administrative salary schedule, and to adjust increments in accordance with such schedule.

Section 1. The Board of Legislators adopts the Attorney Salary Schedule set forth in Exhibit "A" as the Management Compensation Plan for Attorney Titles for Jefferson County. Said schedule to be effective on the first full pay period immediately following the effective date of this Local Law.

Section 2: The Board of Legislators adopts a retention bonus of $10,000 for the attorney titles set forth in Exhibit "A". The terms and conditions of the retention bonus shall be developed by the Human Resources Director and approved by the County Administrator. Said retention bonus is to be effective on the first full pay period immediately following the effective date of this Local Law and will sunset on December 31, 2027.

Section 3: With the exception of the Management Compensation Plan for Attorney Titles for Jefferson County adopted by this local law, the remainder of the Management and Management Confidential Compensation Plan for Jefferson County as adopted under Local Law No. 1 of 2025 shall remain in full force and effect, except as provided by Local Law No. 2 of 2025.

Section 4: Upon its effective date, the Attorney Salary Schedule shall apply to all positions identified therein and shall continue in effect unless or until amended, repealed or replaced.

Section 5: This local law is adopted subject to a permissive referendum as to the change in the salary of an elected or appointed officer effective during their term of office and the Clerk of the Board is directed to publish notice of the same as required by law.

Section 6: All local laws and resolutions of the Board of Legislators of Jefferson County, to the extent that the same are inconsistent with this local law, are hereby superseded by this local law.

Section 7: If any clause, sentence, paragraph, subdivision, section, or part of this law or the application thereof to any person, individual, corporation, firm, partnership,entity, or circumstance shall be adjudged by a court of competent jurisdiction to be invalid or unconstitutional, such order or judgment shall not affect, impair or invalidate the remainder thereof, but shall be confined to its operation to the clause, sentence, paragraph, subdivision, section or part of this law, or in its application to the person, individual, corporation, firm, partnership, entity, or circumstance directly involved in the controversy in which such order or judgment shall be rendered.

Section 8: This local law shall become effective in accordance with the provisions of the Municipal Home Rule Law of the State of New York.

Seconded by Legislator: Steel E. Potter

Exhibit A

2025 ATTORNEY SCHEDULE						
GRADE	LONG	LEVEL A	LEVEL B	LEVEL C	LEVEL D	RATE
1	5,451	136,263	139,901	143,648	147,507	151,483
2	4,856	121,401	124,593	127,881	131,267	134,755
3	4,578	114,440	117,423	120,496	123,661	126,921
4	4,283	107,074	109,836	112,681	115,611	118,630
5	3,933	98,325	100,825	103,400	106,051	108,783

JEFFERSON COUNTY ATTORNEY TITLES & GRADES – 2025
ATTORNEY SALARY SCHEDULE

GRADE 1

COUNTY ATTORNEY
PUBLIC DEFENDER

GRADE 2

CHIEF ASSISTANT DISTRICT ATTORNEY
DEPUTY COUNTY ATTORNEY
DEPUTY PUBLIC DEFENDER

GRADE 3

SENIOR ASSISTANT COUNTY ATTORNEY I
SENIOR ASSISTANT DISTRICT ATTORNEY I
SENIOR ASSISTANT PUBLIC DEFENDER I
SENIOR SOCIAL SERVICES ATTORNEY I

GRADE 4

ASSISTANT COUNTY ATTORNEY II
ASSISTANT DISTRICT ATTORNEY II
ASSISTANT PUBLIC DEFENDER II
SOCIAL SERVICES ATTORNEY II

GRADE 5

ASSISTANT COUNTY ATTORNEY
ASSISTANT DISTRICT ATTORNEY
ASSISTANT PUBLC DEFENDER
SOCIAL SERVICES ATTORNEY

COUNTY OF JEFFERSON

Local Law Intro No 4 of 2025

A Local Law Amending Local Law No. 2 of 1988
Imposing a Tax on Occupants of Hotel or Motel Rooms in Jefferson County
Including Short Term Rentals

Sections

Section 1: Short Title
This Local Law shall be known as the Jefferson County Hotel or Motel room and Short-Term Rental Unit Occupancy Tax Law.

Section 2: Purpose
The purpose of this Local Law is to impose a tax on occupants of hotel or motel rooms, and short-term rental units in Jefferson County, pursuant to Sections 1200 and 1202(c) of the Tax

Law, Article 12-D of the Real Property Law, and all other applicable statutory sections set forth under Chapter 99 of the Laws of 2025.

Section 3: Definitions

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

(b) Operator. Any person operating a hotel or motel or short-term rental unit in the County of Jefferson, including, but not limited to, the owner or proprietor of such premises, lessee, sub-lessee, mortgagee in possession, licensee or any other person otherwise operating such hotel or motel or short-term rental unit.

(c) Hotel or Motel. A building or portion thereof which is regularly used and kept open for the lodging of guests. The term "hotel or motel" includes an apartment hotel, or motel, boarding house, motor court or club, [which has available for occupancy six or more rooms,] whether or not meals are served.

(d) Short-Term Rental Unit. A building or portion of it that is used for the lodging of guests. The term includes a house, an apartment, a condominium, a cooperative unit, a cabin, a cottage, a bungalow, or a similar furnished living unit, or one or more rooms therein, where sleeping accommodations are provided for the lodging of paying occupants, the typical occupants are transients or travelers, and the relationship between the operator and occupant is not that of a landlord and tenant. It is not necessary that meals are served. A building or portion of a building may qualify as a short-term rental unit whether or not amenities, including but not limited to daily housekeeping services, concierge services, or linen services, are provided.

(e) Booking Service. a person or entity who, directly or indirectly:

(a) provides one or more online, computer or application-based platforms that individually or collectively can be used to:

(i) list or advertise offers for short-term rentals of short-term rental units, and

(ii) either accept such offers, or reserve or pay for such rentals;

and

(b) charges, collects or receives a fee for the use of such a platform or for provision of any service in connection with a short-term rental of a short-term rental unit.

(f) Occupancy. The use or possession, or the right to the use or possession, of any room in a hotel or motel, or short-term rental unit.

(g) Occupant. A person who, for a consideration, uses, possesses, or has the right to use or possess, any room in a hotel or motel or short-term rental unit under any lease, concession, permit, right of access, license to use or other agreement, or otherwise.

(h) Permanent Resident. Any occupant of any room or rooms in a hotel or motel or short term rental unit for at least thirty consecutive days shall be considered a permanent resident with regard to the period of such occupancy.

(i) Rent. The consideration received for occupancy valued in money, whether received in money or otherwise and whether received or collected by the booking service, operator or another person on behalf of any of them.

(j) Room. Any room or rooms of any kind in any part or portion of a hotel or motel or short-term rental unit, which is available for or let out for any purpose other than a place of assembly.

(k) Return. Any return filed or required to be filed as herein provided.
(l) County Treasurer. The Treasurer of Jefferson County.

Section 4: Imposition of Tax

In addition to any other tax presently authorized and imposed (pursuant to Article 29 of the Tax Law), on and after the effective date of this Local Law [first day of June, Nineteen hundred eighty-eight], 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 motel**,** or short-term rental unit in this county, except that the tax shall not be imposed upon a permanent resident.

Section 5: Transitional Provisions

The tax imposed by this Local Law shall be paid upon any occupancy on and after the effective date of this Local Law [first day of June, nineteen hundred eighty-eight], 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 effective date of this Local Law [first day of June, nineteen hundred eighty-eight].

Section 6: Exempt Organizations

(a) 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 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;
(2) The United States of America, 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.
[(4) A hotel or motel having less than six rental units]

(b) Where any organization described in paragraph (3) of subdivision (a) 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 or motel, or short-term rental unit, occupancy of rooms in the premises and rents therefrom received by such corporation or association shall not be subject to tax hereunder.

Section 7: Territorial Limitations

The tax imposed by this Local Law shall apply only within the territorial limits of the County of Jefferson

Section 8: Registration

(a) Every person required to collect any tax imposed by this Local Law presently operating, commencing business or opening a new place of business, and every person who takes possession of or pays for business assets under circumstances requiring notification by such person to the County Treasurer pursuant to subdivision (d) of Section 18 of this Local Law shall file with the County Treasurer a certificate of registration, in a form prescribed by it, at least twenty days prior to commencing business or opening a new place of business or such purchasing or taking of possessing or payment, whichever comes first. The certificate of registration form shall contain information with respect to the notice requirements of a purchaser, transferee or assignee and his liability for the payment of taxes pursuant to subdivision (d) of Section 18 of this Local Law. The County Treasurer shall within five days after such registration issue, without charge, to each registrant a certificate of authority empowering him to collect the tax and a duplicate thereof for each additional place of business of such registrant. The County Treasurer shall issue with the certificate of authority 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 or duplicate shall state the place of business to which it is applicable. Such certificates of authority shall be prominently displayed in the places of business of the registrant. Such certificates shall be non-assignable and non-transferable and shall be surrendered to the County Treasurer immediately upon the registrant's ceasing to do business at the place named or in the event that such business never commenced.

(b) Registrations shall only be valid for two years from the date that a certificate of authority is issued by the County Treasurer, and must be renewed every two years thereafter.

(c) All persons required to register hereunder shall pay an application fee and renewal registration fee in an amount as determined by the County Treasurer by regulation, and which amount may change periodically in the discretion of the County Treasurer, and which amount shall reflect the actual and necessary expenses associated with the construction, operation and maintenance of the county registration system and enforcement of this Local Law. No certificate of authority shall be issued to a hotel or motel or short-term rental unit unless the person responsible therefor has paid the required application fee and renewal registration fee.

(d) No booking service shall offer its services to any person or collect a fee relative thereto without verifying that such person has a valid registration in place under this Section.

(e) Any person refusing or otherwise failing to register hereunder as required shall not relieve such person from the collection and payment of the tax imposed under this local law, and with such person being liable therefor nonetheless, and with such person also being subject to all other provisions of this local law, including, but not limited to, payment of the application fee required under this section, payment of estimated taxes as determined by the County Treasurer under section 9 hereof, and criminal sanctions under section 23 hereof.

Section 9: Administration and Collection

(a) Every person required to collect the tax, and every booking service who has agreed to collect such tax on behalf of such person, 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. The tax shall be paid to the person required to collect it, and every booking service who has agreed to collect such tax on behalf of such person, as trustee for and on account of the County.

(b) 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, and every booking service who has agreed to collect such tax on behalf of such person, shall, as far as practicable, be equal to three percent of the total rents of such person upon whom a tax is imposed by this Local Law.

(c) 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 hotel or motel rooms, or short-term rental units, are subject to tax until the contrary is established, and the burden of proving that any rent is not taxable hereunder shall be upon the person required to collect tax or the occupant. Unless an occupant, prior to taking possession, furnished 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 or booking service shall not be required to collect tax from occupants who furnish an exempt organization statement in proper form.

(d) The County Treasurer may provide, by regulation, for the exclusion from taxable rents, rent which has been ascertained to be uncollectible or, in case the tax has been paid upon such rent, for refund of or credit for the tax so paid. Where the County Treasurer provides for a credit for the tax so paid, he shall require an application for credit to be filed, but he 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 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 15 of this Local Law.

Section 10: Records To Be Kept

Every operator shall keep records of every occupancy and of all rent paid, 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 Treasurer or his duly authorized agent or employees 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.

Section 11: Returns

(a) Every operator required to register pursuant to Section 8 hereof, shall file a return quarterly with the County Treasurer. The return shall show all rents received or charged and the amount of tax thereon. The returns to be filed quarterly shall be filed for the quarterly periods ending on the last day of February, May, August, and November of each year, and shall be filed within twenty days after the end of the quarterly 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, 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 he may specify.

(b) The form of returns shall be prescribed by the County Treasurer and shall contain such information as he 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.

Section 12: Payment of Tax

(a) Every operator required to file a return under the preceding section shall, at the time of filing such return, pay to the County Treasurer three percent of the total of all rents subject to tax pursuant to this Local Law, as well as all other moneys collected by the operator acting or purporting to act under the provisions of this Local Law, and unless a booking service has collected such tax on behalf of such operator, in which event, the booking service shall be required to pay to the County Treasurer three percent of the total of all rents subject to tax pursuant to 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 limited 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.

(c) Where the County Treasurer in his 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 or penalties or 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, 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 at which the necessity, propriety and amount of the bond shall be determined by the County Treasurer. 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 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 him at public or private sale without notice to the depositor thereof.

Section 13: Determination of Tax

(a) 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] operator required to file a return under section 11 hereof. Such determination shall finally and irrevocably fix the tax unless the person against whom it is assessed, within [ninety] thirty days after giving of notice of such determination, shall apply to the County Treasurer for a hearing, or unless the County Treasurer, on his 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 days.

(c) After such hearing, the County Treasurer shall give notice promptly, by registered or certified mail, of his 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 therefor is made to the Supreme Court within four 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 the 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: Disposition of Revenues

All revenues resulting from the imposition of the tax under this law shall be paid into the treasury of the County of Jefferson and shall be credited to and deposited in a special tourism and convention fund.

The County of Jefferson is authorized to retain 2% of the revenue to defray the necessary expenses of the County in administering the tax.

The revenue derived from the tax, after deducting the amount provided for administering said tax as authorized by this local law, shall be shared [be allocated in accordance with the following revenue sharing schedule reflected herein:

1st Year	1988	40%	County of Jefferson

		60%	City/Town of Tax Origin
2nd Year	1989	40%	County of Jefferson
		60%	City/Town of Tax Origin
3rd Year	1990	42.5%	County of Jefferson
		57.5%	City/Town of Tax Origin
4th Year	1991	45%	County of Jefferson
		55%	City/Town of Tax Origin
5th Year	1992	47.5%	County of Jefferson
		52.5%	City/Town of Tax Origin
6th Year	1993	50%	County of Jefferson
		50%	City/Town of Tax Origin

For each year thereafter, the revenue sharing will remain] on the basis of 50% County of Jefferson and 50% City/Town of tax origin.

The revenue shared with the city or town governments shall be allocated on the basis of the tax revenues generated and collected within the boundaries of the political subdivision.

The allocation of shared revenues shall be made within the quarter of the fiscal year following the quarter of the collections. The political subdivision shall establish a special fund for tourism and convention promotion for the purpose of accounting for the shared tax revenue.

The funds generated through this tax and allocated under the revenue sharing formula shall be used only for the purpose of promoting and developing tourism related resources of Jefferson County, its City, towns, and villages in order to increase conventions trade shows and tourism business.

The amounts paid to the County for the application fees and renewal registration fees referred to in Section 8 shall not be considered revenue for purposes of this local law, including this section, but shall be retained by the County for the purposes set forth in Section 8.

Section 15: 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 one year from the payment thereof. Whenever a refund is made by the County Treasurer, he shall state his reason therefor in writing. Such application may be made by the occupant, operator or other person who has actually paid the tax, but may not be made by a booking service. No actual refund of moneys shall be made to any operator, of tax which he or a booking service collected from an occupant, until he shall first establish to the satisfaction of the County Treasurer under such regulations as the County Treasurer may prescribe, that he 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 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 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 Section 13 of this Local Law where he has had a hearing or an opportunity for a hearing, as provided in said section, or has failed to avail himself 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 13 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 his 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 16: 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 on his application for refund, the County Treasurer shall set up appropriate reserves to meet any decision adverse to the County.

Section 17: Remedies Exclusive

The remedies provided by Sections 13 and 15 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 under Article 78 of the Civil Practice Law and Rules.

Section 18: Proceedings to Recover Tax <u>from Operators of Hotels or Motels</u>

(a) Whenever any operator required to collect a tax shall fail to collect and pay over any tax, penalty or interest, or whenever any occupant shall fail to pay any tax, penalty or interest imposed by this Local Law as herein provided, the County Attorney shall, upon the request of the County Treasurer, bring or cause to be brought an action to enforce the payment of the same on behalf of the County of Jefferson, in any court of the State of New York, or of any other state or of the United States.

(b) If, however, the County Treasurer in his discretion believes that any such operator, officer, occupant 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 may declare such tax or penalty to be immediately due and payable and may issue a warrant immediately.

(c) As an additional or alternate remedy, the County Treasurer may issue a warrant, directed to the Sheriff commanding him to levy upon and sell the real and personal property of the operator 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 so 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 then 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 shall be entitled to the same fees, which he may collect in the same manner. 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 had recovered judgment therefor and execution thereon had been returned unsatisfied.

(d) Whenever an operator shall make a sale, transfer, or assignment in bulk of any part or the whole of his hotel or motel assets, otherwise than in the ordinary course 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 therefor, notify the County Treasurer by registered mail of the proposed sale and of the price, terms and conditions thereof whether or not the seller, transferror or assignor has represented to or informed the purchaser, transferee or assignee that he 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.

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, transferror 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, transferror or assignor to the county, and the purchaser, transferee or assignee is forbidden to transfer to the seller, transferror 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 6 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, transferror, or assignor, and such liability may be assessed and enforced in the same manner as the liability for tax under this Local Law.

Section 19. Enforcement against Operators of Short Term Rental Units or Booking Services

(a) Whenever any operator of a short term rental unit required to collect a tax shall fail to collect and pay over any tax, penalty or interest imposed by this local law as herein provided, or whenever any occupant shall fail to pay any tax, penalty or interest imposed by this local law as herein provided, or whenever any booking service required to collect a tax shall fail to collect and pay over any tax imposed by this local law as herein provided, or whenever any operator of a short term rental unit or booking service fails to pay any fines imposed by this local law as herein provided (to include any rules and regulations of the County Treasurer), the County Attorney shall, upon the request of the County Treasurer, bring or cause to be brought an action to enforce the payment of the same on behalf of the County of Jefferson, in any court of the State of New York, or of any other state or of the United States.

(b) The County Treasurer shall be authorized to revoke the certificate of authority of the operator of a short term rental unit and/or determine such operator to be ineligible for a certificate of authority, for violating any provision of Article 12-D of the Real Property Law currently in effect, or as hereafter may be amended, and in accordance with the provisions set forth under Real Property Law section 447-c currently in effect, or as hereafter may be amended.

(c) The County Treasurer shall be authorized to issue warning notices and to assess and collect fines against an operator of a short term rental unit who offers a short term rental unit without having a valid certificate of authority in effect or who otherwise violates any provision of Article 12-D of the Real Property Law currently in effect, or as hereafter may be amended, and in accordance with the provisions set forth under Real Property Law section 447-e currently in effect, or as hereafter may be amended.

(d) The County Treasurer shall be authorized to assess and collect fines from a booking service which collects a fee related to booking a unit as a short term rental unit where such unit does not have a valid certificate of authority in effect or who otherwise violates any provision of Article 12-D of the Real Property Law currently in effect, or as hereafter may be amended, and in accordance with the provisions set forth under Real Property Law section 447-e currently in effect, or as hereafter may be amended.

Section [19] 20. General Powers of the County Treasurer

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 and 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;

(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, any other provision of this Local Law to the contrary notwithstanding;

(4) To delegate his functions hereunder to a Deputy County Treasurer or any employee or employees of the office of the County Treasurer.

(5) To prescribe methods for determining the amount of rents for determining which of them are taxable and non-taxable;

(6) To require any 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

(7) To assess, determine, revise and readjust the taxes imposed under this Local Law.

Section [20] 21: Administration of Oaths

(a) The County Treasurer, or his employees or agents duly designated and authorized by him, 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 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 misdemeanor, punishment for which shall be a fine of not more than one thousand dollars or imprisonment for not more than one year, 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 officers or employees of the department of finance, designated to serve such process.

Section [21] 22: Reference to Tax
Wherever 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 or motel rooms**,** or short-term rental units," except that in any bill, receipt, statement or other evidence or memorandum of occupancy or rent charge issued or employed by the operator, the words "occupancy tax" will suffice.

Section [22] 23: Penalties and Interest

(a.) Any operator failing to file a return or failing to pay or pay over any tax to the County Treasurer within the time required by this Local Law shall be subject to a penalty of five percent of the amount of tax due if such failure is for not more than one month, with an additional one percent for each additional month or fraction thereof during which such failure continues, not exceeding twenty-five percent in the aggregate, plus interest at the rate of one percent of such tax for each month of delay after such return was required to be filed or such tax became due, and regardless of whether such failure was due to a booking service failing to pay over any tax on behalf of an operator within the time required by this Local Law.

(b.) If the County Treasurer determines that such failure or delay was due to reasonable cause and not due to willful neglect, he shall remit all of such penalty and that portion of such interest that exceeds interest at the rate of six percent. 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, there shall be added to the tax a penalty of fifty percent of the amount of the tax due (in lieu of the penalty provided for in paragraph (a)), plus interest at the rate of one percent of such tax for each month of delay after such return was required to be filed or such tax became due. 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 determined, assessed, collected and enforced in the same manner as the tax imposed by this Local Law.

(d.) Any operator failing to file a return or report 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, or willfully failing to file a bond required by this Local Law or willfully failing to comply with the provisions of Section 12(c) of this Local Law, or failing to file a registration certificate and such data in connection therewith as the County Treasurer by regulation or otherwise may require, or to display or surrender a certificate of authority as required by this Local Law, or assigning or transferring such certificate of authority, or willfully failing to charge separately the tax herein imposed or to state such tax separately on any bill, statement, memorandum or receipt issued or employed by him upon which the tax is required to be stated separately as provided in section 10, or willfully failing to collect the tax from a customer, or 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, or failing to keep any records required by this Local Law, shall, in addition to any other penalties herein or elsewhere prescribed, be guilty of a misdemeanor, punishment for which shall be a fine of not more than one thousand dollars or imprisonment for not more than one year, or both such fine and imprisonment. The penalties provided herein shall not apply to a failure to surrender a certificate of authority which is required to be surrendered where business never commenced.

(e.) The certificate of the County Treasurer to the effect that a tax has not been paid, that a return, bond or registration has not been filed, or that information has not been supplied pursuant to the provisions of this Local Law, shall be presumptive evidence thereof.

(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 collected any such sales tax.

Section [23] <u>24</u>: 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 his department, or any person 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 particulars set forth or disclosed in any such return or report. The County Treasurer shall not be required to produce any returns or reports, 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 the tax law or in any other action or proceeding involving the collection of a tax due under this Local Law to which the County or the County Treasurer is a party or a claimant, or on behalf of any party to any action, proceeding or hearing under the provisions of this Local Law, when the returns, reports or facts shown thereby are directly involved in such action, proceeding or hearing, in any of which events the court, or in the case of a hearing, the County Treasurer may require the production of, and may admit into evidence, so much of said returns, reports or of the facts shown thereby, as are pertinent to the action, proceeding or hearing and no more. The County Treasurer may, nevertheless, publish a copy or a summary of any decision rendered after a hearing required by this Local Law. Nothing herein shall be construed to prohibit the delivery to a person who has filed a return or report or his duly authorized representative of a certified copy of any return or report filed in connection with his 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, of 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, or to 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 years and thereafter until the County Treasurer orders them to be destroyed.

(c.) Any violation of subdivision (a) of this section shall be punishable by a fine not exceeding one thousand dollars, or by imprisonment not exceeding one year, or both, in the discretion of the court, and if the offender be an officer or employee of the county he shall be dismissed from office and be incapable of holding any public office for a period of five years thereafter.

Section [24] 25: Notices and Limitations of Time

(a.) 1. 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 return filed by him pursuant to the provisions of this Local Law, or in any application made by him, or, if no return has been filed or application made, then to such address as may be obtainable, or if a booking service, then such business address provided by it to the County Treasurer. A notice of determination shall be mailed promptly by registered or certified mail. The mailing of such notice shall be presumptive evidence of the receipt of the same by the person or booking service 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 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 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 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 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 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 period so extended may be further extended by subsequent consents in writing made before the expiration of the extended period.

Section [25] 26: [Separability] Severability

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

If any clause, sentence, paragraph, subdivision, section, or part of this law shall be adjudged by a court of competent jurisdiction to be invalid or unconstitutional, such order or judgment shall not affect, impair or invalidate the remainder thereof, but shall be confined to its operation to the clause, sentence, paragraph, subdivision, section or part of this law, or in its application to the person, individual, corporation, firm, partnership, entity, or circumstance directly involved in the controversy in which such order or judgment shall be rendered.

Section 27: All local laws and resolutions of the Board of Legislators of Jefferson County, to the extent that the same are inconsistent with this local law, are hereby superceded by this local law.

Section [26] 28: Effective Date

[This Local Law shall take effect immediately upon its adoption.]

This Local Law shall take effect upon its filing in the Office of the Secretary of State as provided in Section 27 of the Municipal Home Rule Law.