



CHAUTAUQUA COUNTY DEPARTMENT OF FINANCE

GEORGE M. BORRELLO
County Executive

KITTY CROW
Director of Finance

Date

Name

Address

City, NY Zip

Re: Chautauqua County Occupancy Tax

Dear Property Owner:

It has come to our attention that you are renting property at _____. This property has not been registered for Occupancy Tax purposes.

According to Chautauqua County Local Law, a 5% tax is imposed upon the rent for every occupancy of a room or rooms in a hotel or motel unit or any other property including but not limited to, cottages, condominiums or other buildings kept open for the lodging of guests in the County. The tax is imposed upon rentals to the same occupant for a period of less than 30 days. The tax is not imposed on renters who provide you with a sales tax exemption certificate.

Every operator is required to remit Occupancy Tax on a quarterly basis, using the Room Occupancy Tax Return Form. These forms and payments are due to the Director of Finance by the 20th of the month following the end of the calendar quarter. Businesses that collect less than \$1,500 in occupancy tax per year may file annually. Payment for annual returns must be received by the Director of Finance by January 20th of the following year.

If you are renting property as outlined above, you must register it for Occupancy Tax Purposes unless you rent for a total of fourteen days or less annually or unless a real estate agent is handling your Occupancy Tax filings for you. You must also file and remit Occupancy Tax Returns for any taxable rentals that you have received since January 1, 2010 including all applicable penalties and interest.

A copy of the Application for Certificate of Authority to Collect Occupancy Tax is enclosed for your convenience. A copy of the Room Occupancy Tax Return Form is also enclosed. For your future reference, the tax return forms can be obtained on the County's web site at <http://www.co.chautauqua.ny.us> under the Finance heading, under Occupancy Tax.

The County is actively monitoring compliance with the Occupancy Tax law. Failure to register could result in fines of up to \$1,000.00 and/or imprisonment for up to one year. Please respond within 30 days of the date of this notice. If you fail to do so, the Director of Finance will estimate your tax liability and assess penalty and interest. You may contact me at hamiltom@co.chautauqua.ny.us or at (716)753-4961 for more information. Thank you in advance for your cooperation.

Sincerely,

Melissa Hamilton
Chautauqua County Department
Of Finance

Encls: