

AGENDA
REGULAR MEETING OF THE ELLICOTTVILLE TOWN BOARD
Wednesday, March 18, 2026
at 6:00pm at the TOWN HALL

Call to Order and Pledge to Flag

Privilege of the Floor

Approve Minutes

- Regular Meeting – February 18, 2026

Audit of Claims

- Pay Town bills on Distribution Report #02--2026

Supervisor's Reports

- Accept Supervisor's Financial Report
- Supervisor's Meeting – Feb. 26 at 7pm
- Reschedule April Meeting
- STR Meeting

Present Written Department Reports for Approval

- Clerk's, Justice, Building Inspector, Police, Engineers and Planners Reports

Department Heads

Jim Bouchard – Police Department

Scot Brumagin – Highway Department

Kelly Fredrickson – Code Enforcement Department

Greg Keyser – Planning Department

Ben Gross – Engineering Department

New Business

- Boot Drive
- Occupancy Tax

Old Business

- Resolution RE: Electric Rates
- EVGV Trail
- Alarm Law
- Fire Hall Lease

Correspondence

- Alley Katz thank you

Attorney/Client Privilege

Executive Session

DRAFT MINUTES OF THE
REGULAR MEETING OF THE TOWN BOARD
OF THE TOWN OF ELLICOTTVILLE, February 18, 2026
at 6:00 pm HELD AT THE TOWN HALL

<u>Present:</u>	Matthew McAndrew	Supervisor
	John Zervas	Councilman
	Steve Crowley	Councilman
	Robyn George	Town Clerk
	Ben Gross	Engineer
	Jim Bouchard	Officer in Charge
	Seth Pullen (via phone)	Attorney for the Town
	Mark Burr	Consulting Engineer
	Greg Keyser	Town Planner
	Kelly Frederickson	Building Inspector

<u>Absent:</u>	Greg Fitzpatrick	Councilman
	Ken Hinman	Councilman

Others present: Dre Hollamby, press, Julie Bachan, Terry Falsae

Call meeting to order:

Supervisor McAndrew called the meeting to order and led the Pledge to the Flag.

Public Hearing – Local Law #1 2026

“A Local Law to Establish the Residency Requirements for the Offices of
Appointed Town Clerk and Tax Collector for the Town of Ellicottville”

Supervisor McAndrew opened the public hearing. There was no one from the public to comment. The public hearing will remain open.

Approve Minutes

- Town Board Meeting – January 21, 2026

On motion by Mr. Zervas and second by Mr. Crowley the amended minutes of the January 21, 2026 meeting were:

Accepted	Ayes 3 – McAndrew, Crowley & Zervas
	Nays 0

Audit of Claims

- Pay Town bills on Distribution Report #02-2026

On motion by Mr. Crowley and second by Mr. Zervas the following resolution was accepted:

Accepted Ayes 3 – McAndrew, Crowley & Zervas
Nays 0

Resolved that the Town bills be paid on General Ledger Distribution Report 02-26 as follows:

001 - General Fund A:	\$444,272.74		
002 - General Fund B:	\$ 3,676.31		
		General Fund Total:	\$447,949.05
004 - Highway DB:	\$ 56,008.31		
		Highway Fund Total:	\$ 56,008.31
006 - Water	\$ 50,173.98		
		<u>006 - Water Fund Total</u>	<u>\$ 50,173.98</u>
		Grand Total:	\$554,131.34

Supervisor's Report

- Accept Supervisor's Financial Report

On motion by Mr. Crowley and second by Mr. Zervas the following resolution was:

Accepted Ayes 3 - McAndrew, Zervas, & Crowley
Nays 0

Resolved that the Board accept the Supervisor's report.

- Supervisor's Meeting – to be held Feb. 26th at 7pm

Representatives from the DMV, Economic Development, NYS Comptroller's office and Governor Hockel's office will be the speakers.

- Occupancy Tax

Supervisor McAndrew said the Village is looking into assessing an occupancy tax (bed tax). Bed tax revenue can be used to improve infrastructure. A benefit of

implementing a bed tax is that it takes some of the financial burden off of property taxpayers. If the Town decides to move forward with a bed tax, they will need to apply to the State who would have final approval.

- Resolution RE: Electric Delivery charges and costs

Vicky Connors shared a resolution passed by the Town Board of Cincinnati urging the review of electric delivery charges and demanding improved cost controls and transparency regarding the escalating cost of electricity. She would like Ellicottville to consider passing a similar resolution. The Board will consider at the next meeting after some revisions are made.

Present Written Department Reports for Approval

- Clerk's, Police, Planners, Justice, Engineers and Building Inspector's Reports

On **motion** by Mr. Crowley and second by Mr. Zerfas the Clerk's, Police, Planning, Justice, Engineer and Building Inspector's reports were:

Accepted Ayes 3 – McAndrew, Crowley & Zerfas
 Nays 0

Department Heads

Jim Bouchard – Police Department

OIC Bouchard shared a letter he received commending the conduct of Officers Barber and Rowland. The Department continues to be very busy.

Scot Brumagin – Highway Department

Mr. Brumagin expects to be back to work by the end of March.

Kelly Fredrickson – CEO Building Inspector

Mr. Fredrickson reported that 266 Short Term Rental applications received. Any received after February 28th won't be processed but will be held pending any revisions to the current law.

Greg Keyser – Town Planner – Absent

A debriefing was held with the NYSDOS regarding the Local Government Efficiency grant that was not awarded to the Town. It was a highly competitive grant that was awarded to applicants that were project ready. It was

recommended the Town work with the Village to come up with a joint plan before the next grant becomes available. A committee will be set up to work on the Comprehensive Plan update.

AIS has agreed to provide a free IT risk assessment for joint networking with the Village. This will help the Town with concrete information necessary to compile a RFP.

Ben Gross – Engineering Department

- Water Leaks

There have been 6 frozen water lines within the last month. According to the Town of Ellicottville Rules and Regulations Governing Water Service, "In cases where services are frozen the thawing out of the service pipe shall be done by the customer at his own expense."

- Village Sewer Accounts

The Village is looking into some sewer bills that only have one meter for several businesses and are only being charged one bill. The Town will analyze Town wide accounts before making any individual changes to billing.

- Maples Road Speed Reduction request

Mark Burr discussed the traffic study that was conducted with regards to the request for a speed reduction on Maples Road with the DOT. There were 3 accidents within the period studied and 2 were car/deer collisions. The DOT is not likely to review a new request for 2 years and recommended keeping track of accidents and complaints in the meantime. They also noted there is generally a 2-year acclimation period to reflect changes in the character of the neighborhood (new subdivisions). There were numerous requests from the public to reduce the speed limit which will be compiled and used for a request in the future. Mr. Burr will look into sidewalk crossing striping and signs.

New Business

- Local Law #1

On motion by Mr. Crowley and second by Mr. Zerfas the following resolution was accepted:

Accepted Ayes 3 – McAndrew, Crowley & Zerfas
Nays 0

Resolved to close the public hearing on Local Law No. 1 – 2026

A draft of proposed Local Law No. 1 of 2026 entitled "A Local Law to establish the residency requirements for the offices of appointed Town Clerk and Tax Collector for the Town of Ellicottville" was presented by the Town Supervisor, Matthew McAndrew. The Town Attorney, Seth D. Pullen, has prepared the local law draft at the request of the Town. It was explained that this local law is necessary for the purpose of expanding the boundary for such appointed positions. The following resolution was introduced by Mr. Crowley, who moved its adoption, and seconded by Mr. Zerfas, to wit:

BE IT RESOLVED AS FOLLOWS:

1. That the Town Board of the Town of Ellicottville accepts and proposes to adopt a local law to be designated as Introductory Local Law No. 1 of 2026 entitled the "A Local Law to establish the residency requirements for the offices of appointed Town Clerk and Tax Collector for the Town of Ellicottville" and that a copy of the proposed revised local law is annexed hereto and incorporated into this resolution as though set out in full.
2. A public hearing was held on February 18, 2026, at 6:00 P.M. at the Town Hall, 1 Washington Street, Ellicottville, New York.
3. That the Town Clerk, with the assistance of the Town Attorney, prepared the legal notice required to be published and published such notice for timely publication in the official newspaper.
4. A copy of such legal notice was posted upon the Town Clerk's bulletin board and Town website as required by law.

Following discussion, the foregoing resolution was called to a roll call vote which resulted as follows:

AYES: 3 Matthew McAndrew, Supervisor
 John Zerfas, Councilman
 Steven Crowley, Councilman

NOES: 0

The Supervisor then declared the resolution to be adopted and directed the Clerk to proceed to file with the office of the Secretary of State, upon which it will become effective.

**Town of Ellicottville
Local Law No. 1 of the year 2026**

**A LOCAL LAW TO ESTABLISH THE RESIDENCY REQUIREMENTS FOR
THE OFFICES OF APPOINTED TOWN CLERK AND TAX COLLECTOR FOR
THE TOWN OF ELLICOTTVILLE.**

Be it enacted by the Town Board of the Town of Ellicottville, County of Cattaraugus, State of New York, as follows:

Section I. Title: A local law to establish the residency requirements for the offices of appointed Town Clerk and Tax Collector for the Town of Ellicottville.

Section II. Authority: This local law is adopted pursuant to Municipal Home Rule Law, Section 10[1][ii][a][1] that grants to local governments the authority to enact local laws regarding the qualifications of local officers. Furthermore, this local law recognizes that the State Legislature amended Public Officers Law, §3 adding a new subdivision (24) expanding the residency requirements for any appointed public offices in the certain Towns, thereby rendering Public Officers Law a special law with respect to any appointed town officers (See cf N.Y. Op. Atty. Gen. (Inf.) No. 91-37).

Section III. Supersession: This local law shall supersede Town Law, Section 23(1) in its application to the residency requirement for an appointed Town Clerk and Town Tax Collector for the Town of Ellicottville.

Section IV. Residency requirements for appointed Town Clerk and Tax Collector for the Town of Ellicottville: Any person holding the appointed offices of Town Clerk and Tax Collector in the Town of Ellicottville need not be a resident nor an elector of the Town of Ellicottville, provided, however, that such person shall reside within the County of Cattaraugus in the State of New York.

Section V. Inconsistency: All other local laws and ordinances of the Town of Ellicottville that are inconsistent with the provisions of this local law are hereby repealed; provided however, that such repeal shall only be to the extent of such inconsistency and in all other respects this local law shall be in addition to such other local laws or ordinances regulating and governing the subject matter covered by this local law.

Section VI. Savings Clause: If any clause, sentence, paragraph, word, section or part of this local law shall be adjudged by any court of competent jurisdiction to be unconstitutional, illegal or invalid, such judgment shall not affect, impair or invalidate the remainder, thereof, but shall be confined in its operation of the clause, sentence, paragraph, worked section or part thereof directly involved in the controversy in which such judgment shall have been rendered.

Section VII. Effective Date: This local law shall take effect immediately upon its filing in the office of the Secretary of State, as required by Section 27 of the

Municipal Home Rule Law.

Old Business

- EVGV Trail

Ms. O'Stricker and Supervisor McAndrew met with representatives from the Ralph Wilson Foundation. They offered no commitment to provide funding for the trail, only a letter of recommendation. Under these circumstances, the TAP grant application will be unable to meet the deadline for submittal. Since the grant is only offered every two years, the trail committee will focus on marketing and working on alignment and design.

- Alarm Law – under review
- Fire Hall

The Town is working with the attorney for the Fire Department to cede the Fire Hall and necessary property to the Fire Department.

- SRO Agreement

Attorney Pullen sent an updated version of the agreement to the school but has not had a response. It is possible this is because there is a new Superintendent. He will follow up.

Executive Session

Motion by Mr. Zervas, seconded by Mr. Crowley to go into executive session to discuss personnel matters. All Ayes. Carried.

Motion by Mr. Crowley, seconded by Mr. Zervas to resume regular session.

Adjournment

Motion by Mr. Zervas seconded by Mr. Crowley to adjourn the meeting at 7:45pm. All Ayes. Carried.

I, Robyn A. George, Clerk of the Town of Ellicottville, County of Cattaraugus, State of NY, do hereby certify that the foregoing constitutes the complete minutes of the Town Board Meeting held on the 18th day of February, 2026 approved by said Board on the 18th day of March, 2026.

Robyn A. George – Town Clerk

Clerk's Report - Feb. '26

Dog License	\$80.00	
Marriage License	\$ -	
Decals	\$0.00	
Tax Receipts	\$ -	
Zoning Bk	\$0.00	
Fireworks	\$ 20.00	
Cert. copies		
Bank interest	\$ -	
Total Received	\$0.00	
	\$100.00	
Total Town Revenue to Supervisor		\$92.00
NYS DOH Marriage Licenses		\$0.00
DECALS		
NYS DAM - dog license		\$8.00
Total Dispersed		\$100.00

ENGINEERING

Water Division

- List of water projects to be entered into a capital plan.
- Leak detection equipment has found three leaks in total so far.
- Holimont Replacement water project plans are submitted to Cattaraugus County DOH so project will be ready for bid after approval.
- Lead Service Line Inventory
 - Customer notification letters have been updated.
 - Sent out next for 2026 submissions are still being received.

Sewer Division

- Capital
 - Capital plan in progress, RFQ has been advertised and submission received.
 - Two of the four qualified candidates have been spoken with and estimates for Preliminary Engineering Reports have been submitted.
 - Continuing sample collection/lab hours every Friday.

Public Works

- Elk St. Restoration of topsoil and seeding to be completed in Spring of 2026.

Highway Department

- Culverts are going to be entered into a structures plan so we can begin budgeting for them as required.
- Crane Road Culvert Replacement
 - Project schedule
 - Preliminary Design Resubmitted. (accepted)
 - Final Design Approval – Anticipated by Fall 2025 (behind schedule)
 - Bidding – Anticipated to advertised by early 2026
 - Construction – Anticipated to begin early/mid 2026.
- Kruse Road Bridge Replacement
 - Project schedule
 - Preliminary Design – Resubmitted. (accepted)
 - Final Design Approval – Anticipated by Fall 2025 (behind schedule).
 - Bidding – Anticipated to advertised by early 2026
 - Construction – Anticipated to begin early/mid 2026.

Town

- Town Hall Door Project
 - Still in progress, Flynn and Battaglia have been out to make a punch list and complete the project. Steve will be patching the mortar holes where the old sign was. Then address the last few items on the punch list Monday for final sign off on project.
- Route 219 Sidewalk Extension
 - On hold currently

Village

- Updating of existing sidewalk map/inventory
 - Inventory will assist in replacement schedule.
 - Washington Street the shoulder between Elizabeth Street and Park Square no update from State.
 - Maintenance log for fall records and issues to be addressed in coming years.

Other Activities

BOARD ACTION ITEMS

Town

Village

MONTHLY PLANNING REPORT

March 12, 2026

A. Zoning Applications

#	Address	Description	Current Status
TZ-25-051	5679 Beaver Meadow	New single-family dwelling	Under ZBA review.
TZ-25-064	7734 US Rte. 219	Change of Use – Multi-family	Under PB review.
TZ-26-004	9 Valley Village	Deck Replacement	Approved by Zoning Official on 3/9
TZ-26-005	6869 US Rte. 219	New Garage / Shed	Under Zoning review.
TZ-26-006	6006 Cotter Rd	New single-family dwelling	Approved by Zoning Official on 3/12.

B. Zoning Violations

#	Address	Description	Status
VZ-26-001	6394 NYS Rte. 242	Unfinished Work	Written notice pending.

C. Planning & Zoning Boards

Planning Board

- Meeting was held on 2/23/26. 1 application under review.

Zoning Board of Appeals

- Meeting was held on 3/5/26. 1 application under review.

D. Projects and Programs

Comprehensive Plan Update

- Staff recommend that the Town form a Comprehensive Plan Committee.

Shared Network Server

- NYSDOS LGE grant application for a feasibility study submitted on 2/4/26.
- IT Assessment by Advanced Information Systems (AIS) in progress.

Zoning Map Amendment

- Drafting an amendment to remove the Conservation Overlay District from designated areas.

Pro-Housing Certification

- Annual re-certification is due by 3/31/26 – Waiting for further direction by the State.

OSHA Reporting

- Reporting to the Bureau of Labor Statistics completed on 3/13/26.

Cattaraugus County Housing Study

- Attended a Stakeholder meeting on 3/13/26.

EVGV Trail

- Reviewing potential alignment options for the STT.

E. Professional Development

Training

- APA Webinar – Planning for the Future – Completed on 2/25/26.
- STRPDB Webinar – Website Editing and Management – Scheduled for 3/25/26.
- Advanced In-Service Code Training (online) – Scheduled for 4/14 thru 4/16.
- NYS Floodplain Managers Conference (Utica) – Scheduled for 4/27 thru 4/30.

February 24, 2026

Dear Supervisor McAndrew and members of the Town Council:

I am requesting to have a boot drive, Saturday, May 23, 2026, 8am-noon. The boot drive benefits Roswell Park Alliance Foundation. Monies raised go toward research and patient programs.

Last year's boot drive raised \$4000. The Roswell Park Alliance Foundation is able to multiply donations times twenty-three through grants. You can see that this event is a great fundraiser.

The people, who collect money on the road, have committed to Ride For Roswell and/or Empire State Ride. Ride For Roswell is a one day bicycling event which attracts 7000 riders. There is a \$200 fundraising minimum for RFR. Empire State Ride is a seven day bicycling event, starting on Staten Island and ending in Niagara Falls. The fundraising minimum for ESR is \$3500. Participating in the boot drive is very beneficial for individual's fundraising.

We have benefitted greatly over the years and hope we can count on your support this year. Any questions, please contact me. My cell phone is: 716 790-0473.

Yours very truly,

A handwritten signature in cursive script that reads "Priscilla Snider".

Priscilla Snider

Hotel and Short-Term Rental Unit Occupancy

Tax Bulletin ST-331 (TB-ST-331)

Issue Date: July 30, 2025

Introduction

This bulletin explains how and when to calculate sales tax on the charge for occupancy of a hotel room or short-term rental unit.

A *hotel* is all or a portion of a building that is regularly used and kept open for the lodging of guests, and includes, but is not limited to:

- a hotel
- a motel
- an inn
- a bed and breakfast establishment
- a ski lodge
- an apartment hotel

A *short-term rental unit* is all or a portion of a building used for the lodging of guests, and includes, but is not limited to:

- a house
- an apartment
- a condominium
- a cooperative unit
- a cabin, cottage, or bungalow
- a similar furnished living unit, or
- one or more rooms therein

Hotel and short-term rental unit operators and booking services **must** collect sales tax on the charge for occupancy, when the rental rate is more than \$2.00 per day.

However, a short-term rental unit operator that does **not** use a booking service to facilitate its rentals is **not** required to collect sales tax on the charge for occupancy when the rental unit is its

own property and rented for a total of 3 days or less in a calendar year.

A room remarketer (such as an Internet travel site) is considered a hotel operator. For information on room remarketers, see [TSB-M-10\(10\)S, Amendments Affecting the Application of Sales Tax to Rent Received for Hotel Occupancy by Room Remarketers](#).

A booking service that facilitates sales of short-term rental unit occupancy in New York State for an operator **must** collect sales tax on the charge for occupancy of that unit. A booking service does **not** include a room remarketer for purposes of these sales. For more information, see [Sales tax on short-term rental unit occupancy](#).

Hotel and short-term rental unit occupancy

Occupancy is the use or possession, or the right to the use or possession, of a room in a hotel or short-term rental unit.

The rent charged for occupancy is the amount that guests must pay to:

- stay in the hotel room or short-term rental unit; or
- have the right to use the hotel room or short-term rental unit, whether the guest stays or not.

This amount is taxable at the combined state and local sales tax rate. See Tax Bulletin [Sales Tax Rates, Additional Taxes, and Fees \(TB-ST-825\)](#). If a hotel or short-term rental unit operator or booking service keeps any amount of the rent charged for occupancy when a guest does not show up or does not cancel a reservation within the time set by the operator or booking service, that amount is taxable as a charge for occupancy.

New York City unit fee

In addition to the state and local sales taxes on occupancy, operators and booking services must also charge a *unit fee* of \$1.50 per unit per day of occupancy in New York City. The New York City unit fee is **not** subject to state and local sales taxes.

The customer's invoice must separately show the taxes and, if applicable, the New York City unit fee.

Local occupancy taxes (bed taxes)

Certain localities, such as counties, cities, towns, or villages, charge an additional tax on occupancy commonly known as a *bed tax*. These local bed taxes are **not** subject to state and local sales taxes. The customer's bill must show an applicable bed tax as a separate charge.

New York State does **not** administer local bed taxes. For information on a local bed tax, contact the locality where the hotel or short-term rental unit is located.

Other charges

Some hotels, short-term rental unit operators, and booking services may charge separate:

- parking or transportation services fees
- rental fees for recreation equipment, such as beach chairs and golf carts
- service fees
- host fees
- cleaning fees
- pet fees
- fees for extra people

These charges may be taxable as part of the charge for occupancy, or may be subject to tax as standalone services. See [Products, services, and transactions subject to sales tax](#).

Permanent residents

No sales tax is due from guests who are considered permanent residents. To be a permanent resident, a guest must stay in the hotel or short-term rental unit for at least 90 consecutive days without interruption. In New York City, the **local** sales tax applies until a guest has stayed for at least 180 consecutive days.

Until permanent residency is established, hotels, short-term rental unit operators, and booking services **must** charge state and local sales tax and the New York City unit fee, if applicable, as shown below.

Outside New York City

Days of occupancy	Tax imposed
1–90	State and local sales tax

Within New York City

Days of occupancy	Tax imposed
1–90	State and local sales tax, and unit fee

91–180

Local sales tax

Once permanent residency is established, the hotel, short-term rental unit operator, or booking service may credit the guest's account or refund the tax and unit fee already paid. If they do not credit or refund the tax and unit fee if applicable, the guest can apply directly to New York State for a refund. See Tax Bulletin [How to Apply for a Refund of Sales and Use Tax \(TB-ST-350\)](#).

A business can also qualify as a permanent resident when renting a hotel room or short-term rental unit if:

- the rental is for its employees' or clients' use;
- it is paying the charge for occupancy and any employee, customer, client, or other person who physically occupies the hotel room or short-term rental unit will **not** reimburse the business; and
- it rents the hotel room or short-term rental unit for at least 90 consecutive days (or at least 180 consecutive days in New York City for the local sales tax).

The customer does **not** have to be in the same room within the hotel or short-term rental unit to meet the 90- or 180-day requirement, as applicable.

Complimentary occupancy

When a guest is allowed to stay for no charge and does not provide other consideration, no sales tax is due.

Example: *A guest reserves a suite for a family of five at a hotel. Due to a reservation error, the suite is not available when the family checks in. The family is given a standard room with two double beds and a cot for the night. The hotel chooses to provide the room at no charge because of the inconvenience. This complimentary room is not taxable because it is not provided in exchange for other consideration.*

If the stay is complimentary but the guest provides other consideration, the normal charge for the occupancy is taxable.

Example: *An organization reserves a block of rooms at a group rate for a function. As part of the arrangement, the hotel agrees to give the organizer a complimentary room. This complimentary room is provided in exchange for other consideration, and sales tax is due on the normal rental charge.*

Employee lodging is handled the same way as other complimentary lodging. If the employee does not provide any cash or other consideration, and the value of the lodging is not income for

purposes of the employee's federal or state income taxes, no tax is due on the value of the lodging.

Exempt purchasers

A charge for occupancy is **not** taxable if the purchaser:

- is exempt from sales tax, and
- gives the operator or booking service a properly completed exemption certificate (Form ST-121, Exempt Use Certificate).

A purchaser that is exempt from the sales tax on occupancy is also exempt from the New York City unit fee.

Exempt organizations

Certain exempt organizations, such as religious groups, youth sports groups, and charitable organizations, can purchase occupancy without paying sales tax. To qualify for the exemption, the group must:

- have been issued Form ST-119, *Exempt Organization Certificate*, by the Tax Department and give the operator or booking service a properly completed Form ST-119.1, *Exempt Organization Exempt Purchase Certificate*;
- be identified on the bill or invoice for occupancy along with the individual occupant; and
- be the direct payer of record and pay directly from the funds of the organization, such as with a check from the organization, or the organization's credit card, cash or other funds (if the employee or representative pays the bill with a personal check, personal credit card, or other personal funds, the exemption does not apply).

Government employees

Employees of the federal government (including military personnel) and New York State and its political subdivisions who occupy hotel rooms or short-term rental units while traveling on official business are **not** subject to sales tax. The government employee or representative must give the operator or booking service a properly completed Form ST-129, Exemption Certificate for Occupancy by Government Employees.

Veterans posts

Authorized representatives of veterans posts or organizations establish their exemption from sales tax by furnishing the operator or booking service with a properly completed Form ST-119.5,

Exemption Certificate for Occupancy by Veterans Organizations.

Places of assembly

A *place of assembly* is a room or suite of rooms:

- to be used for purposes such as education, recreation, amusement, business, or religious meetings; and
- that contains no sleeping accommodations and is not intended to be used as sleeping or living quarters.

The rental of a place of assembly is **not** subject to sales tax. However, the rental of a place of assembly in conjunction with the sale of food or drink is generally subject to tax. See Tax Bulletin *Caterers and Catering Services* (TB-ST-110).

Note: A Tax Bulletin is an informational document designed to provide general guidance in simplified language on a topic of interest to taxpayers. It is accurate as of the date issued. However, taxpayers should be aware that subsequent changes in the Tax Law or its interpretation may affect the accuracy of a Tax Bulletin. The information provided in this document does not cover every situation and is not intended to replace the law or change its meaning.

References and other useful information

Tax Law: Article 28 §§ 1101(a), 1101(c), 1104(a), 1105(e), 1116, 1131(1), 1132, and 1139

20 NYCRR: 527.9

Publications:

Publication 848, *A Guide to Sales Tax for Hotel and Motel Operators*

Page last reviewed or updated: July 30, 2025

New York State Department of Taxation and Finance

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Town occupancy Tax NYS

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🌟 AI Overview

Town occupancy taxes in New York State (NYS) are local levies—ranging typically from 3% to 5%—imposed on short-term rentals, hotels, motels, and B&Bs, separate from state sales tax. These taxes, often called "bed taxes," fund tourism and local services. Many towns,, counties, and cities require quarterly, or sometimes monthly, registration and remittance of these funds. 📄 Department of Taxation and Finance (.gov) +4

Key Aspects of NYS Town Occupancy Tax:

- **Applicability:** Applies to the per-diem rental rate for transient lodging, including hotels, motels, and increasingly, short-term rentals (STRs) like Airbnb/VRBO.
- **Tax Rate:** Varies by municipality. For example, some locations may impose 3% or 4%, while specific towns may authorized up to 5%.
- **Collection & Remittance:** Operators must register with the local municipality (Town/County) and file returns, often quarterly (e.g., March 20, June 20, September 20, December 20).
- **Short-Term Rental Changes (2025):** Recent state legislation (S. 885C / A. 4130C) facilitates the collection of both state and local taxes on STRs through online platforms, requiring platforms to remit to the state, which then distributes to counties.
- **Purpose:** These taxes help fund local tourism promotion, public services, and infrastructure. 📄 City of Auburn, NY (.gov) +5

Important Notes:

- **Exemptions:** Permanent residents (typically staying over 30 consecutive days) are often exempt.
- **Locality Specifics:** Always check the specific Town or County tax code, as rules, rates, and reporting periods (e.g., in [Walkill](#), [Mount Pleasant](#)) vary.
- **Legal Advice:** As these are local laws that change, consulting with the specific town clerk or a tax professional is recommended. 📄 Department of Taxation and Finance (.gov) +4

Dive deeper in AI Mode

AI responses may include mistakes.

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New York—Sales and Use Tax: Town of... - VitalLaw.com

Oct 21, 2025 — The town of Highlands in Orange County, New York, is authorized to...

 www.vitallaw.com ⋮

Hotel and Short-Term Rental Unit Occupancy

Jul 30, 2025 — This isn't legal advice. You may want to consult a lawyer about this...

📄 Department of Taxation and Finan... ⋮

Implementing a Hotel/Short Term Rental Occupancy...

Mar 21, 2024 — The purpose for establishing an occupanc...

 City of Auburn, NY (.gov) ⋮

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In New York State, **Occupancy Tax** (often called "Hotel Tax" or "Bed Tax") is primarily used to fund **tourism promotion** and **infrastructure** to offset the impact of visitors on local services. While specific uses are governed by individual local laws authorized by the state, common funding areas include: ➡ City of Auburn, NY (.gov) +4

1. Tourism and Promotion

- **Tourism Promotion Agencies (TPAs):** Revenue frequently funds county or city visitors' bureaus to market the region and attract travelers.
- **Convention Centers:** Funds are often dedicated to the development and operation of convention centers, such as the Convention Center Development Corporation in New York City.
- **Events and Marketing:** Support for destination marketing campaigns, festivals, and cultural events. ➡ The New York State Senate (.gov) +5

2. Public Services and Safety

- **Emergency Services:** Municipalities often use funds for police, fire, and ambulance services that experience higher demand due to tourist traffic.
- **Public Safety Initiatives:** In cities like Buffalo, a portion of the tax (25%) specifically supports downtown public safety and realm maintenance. ➡ City of Auburn, NY (.gov) +1

3. Infrastructure and Maintenance

- **Public Realm Improvements:** Funding for the upkeep of streets, sidewalks, and city-owned parks (e.g., Hoopes Park in Auburn).
- **Cultural and Sporting Venues:** Revenue may be used for capital improvements at city-owned cultural facilities and professional sporting venues.
- **Parking and Transportation:** Support for city-owned parking maintenance and general downtown public-realm projects. ➡ City of Auburn, NY (.gov) +2

4. General Government and Economic Development ⓘ

- **Property Tax Relief:** Some local governments use occupancy tax to generate revenue for general services, thereby reducing the tax burden on local property owners.
- **Economic Growth:** Funds may support local business development and the improvement of local attractions to bolster the tourism-dependent economy. ➡ City of Auburn, NY (.gov) +3

Note on Administration: Unlike sales tax, occupancy taxes in New York are generally **locally administered** by the county or city treasurer rather than the state. Rates and specific authorized uses vary by jurisdiction, as seen in Article 29 of the NYS Tax Law, which contains specific authorizations for dozens of individual counties and cities. ➡ City of Auburn, NY (.gov) +3

URGING IMMEDIATE REVIEW OF ELECTRIC DELIVERY CHARGES, DEMANDING IMPROVED COST

CONTROLS AND TRANSPARENCY, AND AUTHORIZING FORMAL COMPLAINTS TO THE NEW YORK STATE

PUBLIC SERVICE COMMISSION REGARDING THE ESCALATING COST OF ELECTRICITY.

On motion of Councilman seconded by Councilman the following resolution was

ADOPTED Ayes 4

Nays 0

WHEREAS, residents, seniors, and small businesses in the Town of Ellicottville are experiencing

unsustainable, repeated, and compounding increases in electric bills that are placing a growing financial strain on households and the

local economy; and

WHEREAS, a substantial portion of these increases is attributable not to increased energy consumption, but to escalating delivery

charges, fees, and approved rate adjustments imposed by NATIONAL GRID; and

WHEREAS, electric delivery charges and rate structures are regulated and approved by the

New York State Public Service Commission, which is statutorily charged with ensuring that utility rates are just, reasonable, and

affordable for ratepayers; and

WHEREAS, the Town Board has received numerous complaints from residents who are struggling to afford basic electric service and

who have expressed serious concern regarding the frequency, magnitude, and lack of transparency surrounding recent and ongoing

rate increases; and

WHEREAS, rural and low-density communities such as the Town of Ellicottville are disproportionately impacted by delivery charge

increases and cost-recovery mechanisms that fail to adequately account for affordability, equity, and the cumulative burden placed on

ratepayers; and

WHEREAS, the Town Board finds that continued approval of rate increases without stronger cost controls, greater transparency, and

meaningful affordability protections is unacceptable and contrary to the public interest;

NOW, THEREFORE, BE IT RESOLVED, the Town Board of the Town of Ellicottville formally and strongly urges the New York

State Public Service Commission to conduct a thorough and immediate review of electric delivery charges, rate increases, and cost-

recovery practices applicable to NATIONAL GRID customers; and

BE IT FURTHER RESOLVED, the Town Board calls upon the Public Service Commission to prioritize ratepayer affordability,

demand greater transparency from NATIONAL GRID, and require demonstrable cost-containment and operational efficiency

measures before approving any future rate increases; and

BE IT FURTHER RESOLVED, the Town Board expressly opposes continued or automatic rate increases that shift rising

operational, infrastructure, and administrative costs onto ratepayers without clear justification or adequate protection for rural

communities; and

BE IT FURTHER RESOLVED, the Town Supervisor is hereby authorized and directed to submit formal complaints, written

comments, and supporting documentation to the New York State Public Service Commission on behalf of the Town and its residents,

objecting to excessive electric costs and requesting regulatory intervention; and

BE IT FURTHER RESOLVED, the Town Clerk is directed to transmit copies of this resolution to the New York State Public

Service Commission, NATIONAL GRID, the Governor of the State of New York, members of the New York State Legislature, and

neighboring municipalities served by NATIONAL GRID, and to encourage coordinated action among affected towns; and

BE IT FURTHER RESOLVED, this resolution shall take effect immediately upon adoption.

February 22

Dear friends -

Thank you for your annual
donation to the Alcy Karz.

We are so appreciative of
your continued support and
know that it will help to continue
our beautification program for
Ellicottville.

Sincerely -
Alcy Karz