

VILLAGE OF COXSACKIE, NEW YORK
PROPOSED LOCAL LAW NO. 3 OF THE YEAR 2025
“A LOCAL LAW TO CREATE CHAPTER 135, ARTICLE IX OF THE VILLAGE CODE OF COXSACKIE – HOTEL ROOM AND SHORT-TERM RENTAL OCCUPANCY TAX”

Be it enacted by the Village Board of the Village of Coxsackie:

Section 1. Enactment and Title.

Chapter 135. Taxation.

Article IX. Village of Coxsackie Hotel Room and Short-Term Rental Occupancy Tax:

§ 135-48. Definitions. When used in this article, the following terms shall mean:

HOTEL or MOTEL – A building, facility, or portion thereof which provides for lodging on an overnight basis. The term "hotel" or "motel" includes an apartment hotel, a motel, boarding house or club, bed-and-breakfast, short-term rentals, vacation rentals, inns, and tourist homes, whether or not meals are served. "Hotel", "Motel" and Short-Term Rental shall be used synonymously throughout this Article.

OCCUPANCY – The use or possession, or the right to the use or possession, of any room in a hotel.

OCCUPANT – A person who, for consideration, uses, possesses, or has the right to use or possess, any room in a hotel under any lease, concession, permit, right of access, license to use or other agreement, or otherwise.

OPERATOR – Any person, persons, or entity operating a hotel or motel.

PERMANENT RESIDENT – Any person or persons occupying any room or rooms in a hotel or motel for at least 30 consecutive days shall be considered a permanent resident with regard to the period of such occupancy.

POLICE CHIEF – The Police Chief of the Village of Coxsackie or his/her successor in office.

RENT – The consideration received for occupancy valued in money, whether received in money or otherwise.

ROOM – Any room or rooms of any kind in any part or portion of a hotel, which is available for or let out for any purpose other than a place of assembly.

§135-49. Imposition of Occupancy Tax.

- A. Upon the Effective Date of this Local Law and through December 31, 2027, there is hereby imposed and there shall be paid a tax of four percent (4%) of the per diem rental rate for each room, upon the rent for every occupancy of a room or rooms in a hotel or motel in the Village of Coxsackie, provided however, that such tax shall not be applicable to a permanent resident of a hotel or motel as defined in this Article.
- B. The tax imposed herein shall be paid upon any occupancy on and after the Effective Date of this Local Law, although such occupancy is pursuant to a prior contract, lease or other arrangement. Where rent is paid on a weekly or other term basis, the rent shall be subject to the tax imposed herein to the extent that it covers any period on and after the Effective Date of this Local Law, and such rent shall be apportioned on the basis of the ratio of the number of days falling within said period to the total number of days covered thereby.

§135-50. Exempt Organizations.

Except as otherwise provided in herein, occupancy by any of the following shall not be subject to the tax imposed under this Article:

- A. The State of New York, or any of its agencies, instrumentalities, public corporations (including a public corporation created pursuant to agreement of compact with another state or Canada) improvement districts or political subdivisions of the state;
- B. The United States of America, and any of its agencies and instrumentalities, insofar as it is immune from taxation;
- C. Any corporation or association, or 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 insures 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 paragraph 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 paragraph.

§135-51. Territorial Limitations. Any tax imposed under the authority of this Article shall apply only within the territorial limits of the Village of Coxsackie except that any establishment located partially within the Village of Coxsackie and partially within a town receiving any services or utilities provided by the Village of Coxsackie shall be deemed to be wholly within the Village of Coxsackie for the purposes of the taxes imposed herein.

§135-52. Registration.

- A. Within ten (10) days after the effective date of this Article or amendment or, in the case of operators commencing business after such effective date, within three (3) days after such commencement or opening, every operator shall file with the Village Clerk a certificate of registration in a form prescribed by the Village Clerk.
- B. The Village Clerk shall, within five (5) days after such registration, issue, without charge to each operator, a certificate of authority empowering such operator to collect the tax from occupants and duplicate thereof for each additional hotel of such operator. Each certificate or duplicate shall state the hotel or motel to which it is applicable.
- C. Such certificates of authority shall be prominently displayed by the operator in such manner that it may be seen and come to the notice of all occupants and persons seeking occupancy.
- D. Such certificates shall be non-assignable and nontransferable, and shall be surrendered immediately to the Village Clerk upon the cessation of business at the hotel or motel named, or upon its sale or transfer.

§135-53. Administration and Collection.

- A. The tax imposed by this Article shall be collected and administered by the Village Treasurer by such means and in such a manner as other taxes, which are collected and administered by the Village Treasurer, or as otherwise may be provided in this Article or other applicable rule or law.
- B. The tax to be collected shall be stated and charged separately from the rent and shown separately on any record thereof, at the time when the occupancy is arranged or contracted for and charged for, and upon

every evidence of occupancy or any bill or statement or charge made for said occupancy issued or delivered by the operator.

- C. The tax shall be paid by the occupant to the operator as trustee for and on account of the Village, and the operator shall be liable for the collection thereof, and for the tax.
- D. The operator and any officer of any corporate operator shall be personally liable for the tax collected or required to be collected under this Article, and the operator shall have the same right in respect to collecting the tax from the occupant, or in respect to nonpayment of the tax by the occupant as if the tax were a part of the rent for the occupancy payable at the time such tax shall become due and owing, including all rights of eviction, dispossession, repossession and enforcement of any innkeeper's lien that he or she may have in the event of nonpayment of rent by the occupant.
- E. The Village Treasurer, wherever he or she deems it necessary for the proper enforcement of this Article, shall require that the occupant shall file returns and pay directly to the Village the tax herein imposed, at such times as returns are required to be filed and payment over made by the operator.
- F. For the purpose of the proper administration of this Article, and to prevent evasion of the tax hereby imposed, it shall be presumed that all rents are subject to tax until the contrary is established, and the burden of proving that a rent for occupancy is not taxable hereunder shall be upon the operator or the occupant. Where an occupant claims exemptions from the tax, the rent shall be deemed taxable hereunder unless the operator shall receive from the occupant claiming such exemption a copy of a certificate issued by the Village Treasurer certifying that the corporation or association therein named is exempt from the tax under §135-50, together with a certificate duly executed by the corporation or association named in the certificate certifying that the occupant is its agent, representative or employee, and that his occupancy is paid or to be paid by, and is necessary or required in the course of or in connection with the affairs of said corporation or association.

§135-54. Records.

- A. 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 Village's Treasurer may by regulation require.
- B. Such records shall be available for inspection and examination at any time upon demand by the Village Treasurer or a duly authorized agent or employee, and shall be preserved for a period of three (3) years, except that the Village Treasurer may consent to their destruction within that period, or may require that they be kept longer.

§135-55. Returns.

- A. Every operator shall file with the Village Treasurer a return of occupancy and of rents, and of the taxes payable thereon for the periods ending March 31, June 30, September 30, and December 31 of each year. Such returns shall be filed within twenty (20) days from the expiration of the period covered thereby. The Village Treasurer may permit or require returns to be made by other periods and upon such dates as she or he may specify. If the Village Treasurer deems it necessary in order to ensure the payment of the tax imposed by this Article, he or she may require returns to be made for shorter periods than those prescribed pursuant to the foregoing provisions herein and upon such dates as he or she may specify.
- B. The forms of returns shall be prescribed by the Village Treasurer and shall contain such information as she or he may deem necessary for the proper administration of this article. The Village Treasurer may require amended returns to be filed within twenty (20) days after notice and to contain the information specified in the notice.

- C. If a return required by this Article is not filed, or if a return when filed is incorrect or insufficient on its face, the Village Treasurer shall take the necessary steps to enforce the filing of such a return or of a corrected return.
- D. Disclosure of Returns.
1. Except in accordance with proper judicial order, or as otherwise provided by law, it shall be unlawful for the Village Treasurer or any officer or employee of the Village to divulge or make known in any manner the rents or other information relating to the business of a taxpayer contained in any return required under this Article.
 2. The officer charged with the custody of such returns shall not be required to produce any of them or evidence of anything contained in them in any action or proceeding in any court, except on behalf of the Village Treasurer in an action or proceeding under the provisions of this Article, or on behalf of any party to any action or proceeding under the provisions of this Article when the returns or facts shown thereby are directly involved in such action or proceeding, in either of which events the court may require the production of, and may admit in evidence, so much of said returns or of the facts shown thereby, as are pertinent to the action or proceeding and no more.
 3. Nothing herein shall be construed to prohibit the delivery to a taxpayer or his or her duly authorized representative of a certified copy of any return filed in connection with his or her tax nor to prohibit the publication of statistics so classified as to prevent the identification of particular returns and the items thereof, or the inspection by the Village Attorney of the return of any taxpayer who shall bring action to set aside or review the tax based thereon, or against whom an action or proceeding has been instituted for the collection of a tax or penalty.
 4. Returns shall be preserved for three (3) years and thereafter until the Village Treasurer permits them to be destroyed.

§135-56. Payment of Tax.

- A. At the time of filing a return of occupancy and of rents, each operator shall pay to the Village Treasurer the taxes imposed by this Article upon the rents required to be included in such return, as well as all other moneys collected by the operator acting or purporting to act under the provisions in this Article.
- B. In the event a Court of competent jurisdiction determines that the tax collected is invalidly required to be filed, it shall be due from the operator and payable to the Village Treasurer on the date limited for the filing of the return for such period, without regard to whether a return is filed or whether the return which is filed correctly shows the amount of rents and the taxes due thereon.
- C. Requirement of a Surety Bond.
1. Where the Village Treasurer in his or her discretion deems it necessary to protect revenues to be obtained under this Article he or she may require any operator required to collect the tax imposed by this Article to file with the Village Treasurer 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 the solvency and responsibility, in such amount as the Village Treasurer may fix to secure the payment of any tax and/or penalties and interest due or which may become due from such operator. In the event that the Village 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.

2. The operator shall file such bond within five (5) days after the giving of such notice unless within such five (5) days the operator shall request in writing a hearing before the Village Treasurer at which the necessity, propriety and amount of the bond shall be determined by the Village Treasurer. Such determination shall be final and shall be complied with within fifteen (15) days after the giving of notices thereof.
3. In lieu of such bond, securities approved by the Village Treasurer or cash in such amount as he or she may prescribe may be deposited which shall be kept in the custody of the Village Treasurer who may at any time without notice to the depositor apply them to any tax and/or interest or penalties due, and for that purpose the securities may be sold by him or her at public or private sale without notice to the depositor thereof.

§135-57. Determination of Tax.

- A. If a return required by this Article is not filed, or if a return when filed is incorrect or insufficient the amount of tax due shall be determined by the Village 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 or rents, comparable rents, type of accommodations and service, number of employees and/or other factors.
- B. Notice of such determination shall be given to the person liable for the collection and/or payment of the tax. Such determination shall finally and irrevocably fix the tax unless the person against whom it is assessed, within thirty (30) days after giving of notice of such determination, shall apply to the Village Treasurer for a hearing, or unless the Village Treasurer of his or her own motion shall re-determine the same. After such hearing, the Village Treasurer shall give notice of his or her determination to the person against whom the tax is assessed.
- C. The determination of the Village 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; provided, however, that such proceeding is instituted in the Supreme Court within thirty (30) days after the giving of the notice of such determination.
- D. A proceeding under Article 78 of the Civil Practice Law and Rules shall not be instituted unless:
 1. The amount of any tax sought to be reviewed, with penalties and interest thereon, if any, shall be first deposited and there is filed 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 such proceeding; or
 2. At the option of the petitioner such undertaking 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 petitioner shall not be required to pay such taxes, penalties and interest as a condition precedent to the application.

§135-58. Refunds.

- A. In the manner provided in this section the Village Treasurer shall refund or credit without interest, any tax, penalty or interest erroneously, illegally or unconstitutionally collected or paid if application to the Village Treasurer for such refund shall be made within one (1) year from the payment thereof. Whenever a refund is made by the Village Treasurer, he or she shall state his reason therefor in writing.

- B. Such application may be made by the occupant, operator or other person who has actually paid the tax. When made by an operator who has collected and paid over such tax to the Village Treasurer, provided that the application is made within one (1) year of the payment by the occupant to the operator, shall be acted upon and refunded any moneys due, only after such operator shall first establish to the satisfaction of the Village Treasurer, under such regulations as the Village Treasurer may prescribe, that he or she has repaid or will simultaneously repay to the occupant the amount for which the application for refund is made.
- C. The Village Treasurer may, in lieu of any refund required to be made, allow credit therefor on payments due from the petition.
- D. Where any tax imposed hereunder shall have been erroneously, illegally or unconstitutionally collected and application for the refund thereof duly made to the Village Treasurer, and such Village Treasurer shall have made a determination denying such refund, such determination shall be reviewable by a proceeding under Article 78 of the Civil Practice Law and Rules; provided, however, that such proceeding is instituted within thirty (30) days after the giving of the notice of such denial, that final determination of tax due was not previously made, and that an undertaking be filed with the Village Treasurer in such amount and with such sureties 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 such proceeding.
- E. A person shall not 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 §135-57 of this Article where he or she has had a hearing or an opportunity for a hearing, as provided in said section, or has failed to avail themselves of the remedies therein provided.
- F. No refund or credit shall be made of a tax, interest or penalty paid after a determination by the Village Treasurer made pursuant to §135-57 of this Article unless it be found that such determination was erroneous or unconstitutional or otherwise improper by the Village Treasurer after a hearing or of his or her own motion, or in a proceeding under Article 78 of the Civil Practice Law and Rules, pursuant to the provisions of said section, in which event or refund or credit without interest shall be made of the tax, interest or penalty found to have been overpaid.

§135-59. Disposition of Revenues.

All revenues from the imposition of the tax under this Article shall be paid into the treasury of the Village of Coxsackie and shall be credited to and deposited in the General Fund of the Village. Such revenues may be used for any lawful purpose.

§135-60. Reserves.

In cases where the occupancy 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 an application for refund, the Village Treasurer shall set up appropriate reserves to meet any decision adverse to the Village.

§135-61. Remedies Exclusive.

- A. The remedies provided in this Article shall be the exclusive remedies available to any person(s) or entity for the review of tax liability imposed by this Article.
- B. No determination or proposed determination of tax or determination on any application for refund shall be enjoined or reviewed by an action for declaratory judgment, an action for money had and received or

by any action or proceeding other than a proceeding in a nature of a certiorari proceeding under Article 78 of the Civil Practice Law and Rules; provided, however, that a taxpayer may proceed by declaratory judgment if he or she institutes suit within thirty (30) days after a deficiency assessment is made, and pays the amount of the deficiency assessment to the Village Treasurer prior to the institution of such suit and posts a bond for costs as provided in this Article.

§135-62. Proceeding to Recover Tax.

- A. Whenever any operator or any officer of a corporate operator or any occupant or other person shall fail to collect and pay over any tax and/or to pay any tax, penalty or interest imposed by this Article, as therein provided, the Village shall, upon the request of the Village Treasurer, bring or cause to be brought an action to enforce the payment of the same on behalf of the Village of Coxsackie in any court of the State of New York or of any other state or of the United States.
- B. If, however, the Village Treasurer in his or her 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 or she 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 Village Treasurer may issue a warrant, directed to the Police Chief commanding him or her to levy upon and sell the real and personal property of the operator or officer of a corporate operator or of the occupant or other person liable for the tax, which may be found within the Village 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 Village Treasurer and to pay to him or her the money collected by virtue thereof within sixty (60) days after the receipt of such warrant. The Police Chief shall within five (5) 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 any interest in real and personal property of the person against whom the warrant is issued. The Police Chief 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 or she shall be entitled to the same fees, which he or she may collect in the same manner. In the discretion of the Village Treasurer, a warrant of like terms, force and effect may be issued and directed to any officer or employee of the Village Treasurer and in the execution thereof such officer or employee shall have all the powers conferred by law upon the Police Chief, 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 Village 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 Village has recovered judgment therefor and execution thereon has been returned unsatisfied.
- D. Whenever an operator shall make a sale, transfer, or assignment in bulk of any part or the whole of his or her hotel or his or her lease, license or other agreement or right to possess or operate such hotel, apartment hotel, or of the equipment, furnishings, fixtures, supplies or stock of merchandise, of the said premises or lease, license or other agreement or right to possess or operate such hotel, apartment hotel and the equipment, furnishings, fixtures, supplies and stock of merchandise pertaining to the conduct or operation of such hotel, otherwise than in the ordinary and regular prosecution of business, the purchaser, transferee or assignee shall at least ten (10) days before taking possession of the subject of said sale, transfer or assignment, or paying therefor, notify the Village Treasurer by registered mail of the proposed sale and of the price, terms and conditions thereof whether or not the seller, transferor or assignor, has represented to or informed the purchaser, transferee or assignee that it owes any tax pursuant to this

Article, 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 Village Treasurer as required by the preceding subsection, or whenever the Village Treasurer shall inform the purchaser, transferee or assignee that a possible claim for such tax or taxes exists, any sums of money, property or choses in action, or other consideration, which the purchaser, transferee or assignee is required to transfer over to the seller, transferor or assignor shall be subject to a first priority right and lien for any such taxes theretofore or thereafter determined to be due from the seller, transferor or assignor to the Village, and the purchaser, transferee or assignee is forbidden to transfer to the seller, transferor or assignor any such sums of money, property or choses in action to the extent of the amount of the Village's claim. For failure to comply with the provisions of this subsection, the purchaser, transferee or assignee, in addition to being subject to the liabilities and remedies imposed under the provisions of the Uniform Commercial Code, shall be personally liable for the payment to the Village of any such taxes theretofore or thereafter determined to be due to the Village from the seller, transferor, or assignor, and such liability may be assessed and enforced in the same manner as the liability for tax under this article.

§135-63. General Powers of Village Treasurer Relative to Occupancy Tax.

In addition to the powers granted hereunder, the Village Treasurer is hereby authorized and empowered to:

- A. Make, adopt and amend rules and regulations appropriate to the carrying out of this Article, and the purposes thereof;
- B. Extend for cause shown, the time of filing any return for a period not exceeding thirty (30) days; and for cause shown, to waive penalties but not interest computed at the rate of six percent (6%) per annum; and to compromise disputed claims in connection with the taxes hereby imposed;
- C. Request information from the Tax Commission of the State of New York or the Treasury Department of the United States relative to any person, any other provision of this Article to the contrary notwithstanding;
- D. Delegate his or her functions hereunder to a duly authorized representative of the Village Treasurer;
- E. Prescribe methods for determining rents for occupancy and to determine the taxable and nontaxable rents;
- F. Require any operator within the Village to keep detailed records of the nature and type of hotel maintained, nature and type of service rendered, the rooms available and rooms occupied daily, leases or occupancy contracts or arrangements, rents received, charged and accrued, the names and addresses of the occupants, whether or not any occupancy is claimed to be subject to the tax imposed by this article, and to furnish such information upon request to the Village Treasurer.
- G. Assess, determine, revise and readjust the taxes imposed under this Article.

§135-64. Administration of Oaths and Compelling Testimony.

- A. The Village Treasurer or his or her employees, or agents duly designated and authorized, 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 article. The Village 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 or her duties hereunder and of the enforcement of this Article, 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 her 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 from by the subpoena of the Village Treasurer under this Article.
- 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 Village Treasurer under this Article shall be guilty of a misdemeanor, punishment for which shall be a fine of no more than \$1,000 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 Village 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 Police Chief and his or her duly appointed deputies or any officers or employees of the Village Treasurer, designated to serve such process.

§135-65. Penalties and Interest.

- A. Any person failing to file a return or to pay or pay over any tax to the Village Treasurer within the time required by this Article shall be subject to a penalty of five percent (5%) of the amount of tax due, plus interest at the rate of one percent (1%) of such tax for each month of delay excepting the first month after such return was required to be filed or such tax became due.
- B. Such penalties and interest shall be paid and disposed of in the same manner as other revenues from this Article. Unpaid penalties and interest may be enforced in the same manner as the tax imposed by this Article.
- C. Any operator or occupant and any officer of a corporate operator or occupant failing to file a return required by this Article, 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 article, which is willfully false, and any operator and any officer of a corporate operator willfully failing to file a bond required to be filed pursuant to this Article, or failing to file a registration certificate and such data in connection therewith as the Village Treasurer may by regulation or otherwise require or to display or surrender the certificate of authority as required by this Article, or assigning or transferring such certificate or authority and any operator and any officer of a corporate operator willfully failing to charge separately from the rent the tax herein imposed, or willfully failing to state such tax separately on any evidence of occupancy and on any bill or statement or receipt of rent issued or employed by the operator, or willfully failing or refusing to collect such tax from the occupant, and any operator failing to keep the records required by §135-54 of this Article, shall, in addition to the penalties herein or elsewhere prescribed, be guilty of a misdemeanor, punishment for which shall be a fine of not more than \$1,000, or imprisonment for not more than one (1) year, or both such fine and imprisonment. Officers of a corporate operator shall be personally liable for the tax collected or required to be collected by such corporation under this Article, and subject to the penalties hereinabove imposed.
- D. The certificate of the Village Treasurer to the effect that a tax has not been paid, that a return, bond or registration certificate has not been filed, or that information has not been supplied pursuant to the provisions of this Article shall be presumptive evidence thereof.

§135-66. Notices; Limitations of Time.

- A. Any notice authorized or required under the provisions of this Article may be given by mailing the same to the person for whom it is intended in a post-paid envelope addressed to such person at the address given in the last return filed by him or her pursuant to the provisions of this Article, or in any application made by him or her, or, if no return has been filed or application made, then to such address as may be obtainable.

The mailing of such notice shall be presumptive evidence of the receipt of the same by the person to whom addressed. Any period of time which is determined according to the provisions of this Article by the giving of notice shall commence to run from the date of filing of such notice.

- B. The provisions of the Civil Practice Law and Rules or any other law relative to limitations of time for the enforcement of a civil remedy shall not apply to any proceeding or action taken by the Village to levy, appraise, assess, determine or enforce the collection of any tax or penalty provided by this article.
- C. 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 (3) 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.
- D. 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.

§135-67. Construction and Enforcement. This Article shall be construed and enforced in conformity with Articles 28 and 29 of the New York State Tax Law, pursuant to which the same is enacted.

Section 2. Separability. If any part of provision of this Local Law or the application thereof to any person or circumstance be adjudged invalid by any court of competent jurisdiction, such judgment shall be confined in its operation to the part or provision or application directly involved in the controversy in which such judgment shall have been rendered and shall not affect or impair the validity of the remainder of this Local Law or the application thereof to other persons or circumstances, and the Village Board of the Village of Coxsackie hereby declares that it would have passed this Local Law or the remainder thereof had such invalid application or invalid provision been apparent.

Section 3. Findings. All ordinances, local laws and parts thereof inconsistent with this Local Law are hereby repealed.

Section 4. Effective Date. This Local Law shall take effect upon filing in the Office of the New York Secretary of State in accordance with section 27 of the Municipal Home Rule Law (the "Effective Date"); and shall continue through December 31, 2027, except that certificates of registration may be filed and certificates of authority to collect tax may be issued prior to the Effective Date. Nothing in this section shall prohibit the adoption and enactment of future local laws, pursuant to the provisions of New York State Tax Law Section 1202-jj, upon the expiration of this local law.