

Village of Coxsackie

Public Hearing Minutes

Local Law #3 of 2025-The Village of Coxsackie Hotel/Motel Occupancy Tax Law

September 8, 2025

The Public Hearing was called to order by Mayor Mark Evans at 6:30 p.m. Present were Trustee Christopher Hanse and Trustee Deidre Meier. Trustee Katlyn Irwin and Trustee Rodney Levine were absent.

Mayor Evans stated that the purpose of the Public Hearing is to allow for public comment on Local Law #3 of 2025. This is in regards to establishing a hotel/motel occupancy tax. The Village Attorney, Robert Stout, drafted these local laws for the Village. Apparently, when the Village's law was passed by the Legislature, and signed by the Governor, there was a lot of vagueness, and ambiguity, on how some aspects of the law were to be handled by the municipality. Specifically, the section regarding the collection of the taxes. Originally, the Village Attorney felt that two separate laws should be passed. One for hotels/motels, and one for short-term rentals. There have been a lot of discussions with the Village Attorney over the past couple of days, as well as with a gentleman from the New York Conference of Mayors (NYCOM), who used to work in Senator Hinchey's office, who helped draft the law that went to the Governor. Their feelings were that these two laws should now be combined back into one law. So, the Village Attorney's recommendation is that for tonight, there will be Public Hearings held for both local laws, but the Public Hearings will remain open for the next month, until the next Board Meeting, and next month, the Board will have a consolidated document. The elements of the law are not going to change, but it will be consolidated into one law. Mayor Evans stated that in order to give some context about this, the Village of Catskill, apparently, received approval through the Legislature in January of 2024, and still has not implemented an actual tax. The Village Attorney spoke to the Village of Catskill's Attorney, and they were also struggling with how to word the implementation of the collection of the taxes. So, what he thought was going to be a fairly straightforward process, is proving to be a little bit more challenging. So, for tonight, this Public Hearing is on the hotel/motel occupancy tax, and will remain open until 6:45, and then the Board will open the Public Hearing for the Short-Term Rental occupancy tax. He stated that the public is welcome to make comments on both laws. The second Public Hearing will end at 7:00, and the Board will start the regular monthly Board Meeting. Again, the Board will leave these Public Hearings open through to next month's Board Meeting date, and until they have a consolidated single document, which will be reviewed next month as well. He just wanted to add some background and context to the situation.

Trustee Katlyn Irwin and Trustee Rodney Levine arrived at 6:34 p.m.

Justin Smith, of Prestige Hospitality Group, which is the operator for the James Newbury Hotel, stated that they operate about 40 hotels in a number of different markets. They are very familiar with occupancy tax, and in a lot of markets, the purpose of occupancy tax. He said that he recommends highly, that the Board consider the funding of this tax to actually be earmarked for tourism. If it is deemed appropriate that the Village does move forward with this tax, that he recommends that it not go into the General Fund. Whether it is through some sort of created Tourism Council, or through a destination marketing organization, in which he has served on Boards for many of them, or a CBB, he would like to see some type of an ROI analysis created

to see that the money is spent on tourism in Coxsackie. It is important to continue to further Coxsackie as a destination, and in order to do that, you need funding, leadership, and organization. Having operated the Newbury Hotel for a number of years, he sees great opportunity in funding a source that can broadcast to the region, and throughout the Northeast, that Coxsackie is a destination. So, he would just ask that if in fact this gets passed, that rather than the funds be absorbed into the General Fund, that it goes towards funding tourism. He has seen multiple times, in multiple destination markets, that that General Fund just absorbs the funds, and doesn't actually go to funding tourism. Tourism, as we all know, brings all kinds of other economic benefits, including additional sales tax. He would ask that the Board consider this, if in fact the Board feels appropriate that an occupancy tax is collected. He thanked the Board for the opportunity.

Mayor Evans stated that the Village has a building downtown, that is to the left of the Dolan Block, that is part of the NY Forward Grant that the Village received. The money from the grant will be used to renovate that building. The lower portion of the building will be a Welcome Center/meeting location, and the second floor will be a museum. With that, there is a local group of people that organized into the Coxsackie Historical Committee, not to be confused with the Coxsackie Historic Preservation Commission. These folks formed with the specific intent to be the group that will organize, develop, and oversee, the museum, when the Village is ready to move forward with that project. The Board has had some discussion regarding utilizing a certain portion of the occupancy tax funds to support the operation of that building downtown. Which, would in turn, help the downtown area, they believe.

Justin Smith stated that all of that is great. As this destination continues to evolve, and there are other opportunities for hotels, or Short-Term Rentals, etc., that would be collecting those taxes, he thinks that there are great opportunities for utilizing that increased funding for tourism. He was a Chairman for the Regional Office of Sustainable Tourism (ROOST) in Essex County, and they were able to keep all of those occupancy tax collections and control those dollars. All of those dollars had an ROI analysis that was evaluated every year, to make sure that the dollars collected were being spent appropriately, and those dollars were coming back into the county. They have been able to maintain that funding all along. So, he just urges the Board to look at that model, because there are other things that we are seeing in the state, such as the Business Improvement Districts (BIDS), Tourism Improvement Districts, which are happening throughout the state, and all of these are just taxes that different groups start to add on along the way. This is an opportunity to earmark those dollars towards tourism, which he thinks that the ROI on that calculation is very, very, important. Now is the chance to do that.

Mayor Evans asked if Mr. Smith knew if Essex County shared sales tax with their local municipalities.

Justin Smith stated that he believes that they do.

Mayor Evans stated that that is the big difference with the Village. There are 6 other counties in the state where the county does not share sales tax with their local municipalities. Greene County is one of them. Although the Village has had some great development, and obviously get the benefit of property tax, the Village gets no sales tax, whatsoever. The Village feels that there is a significant portion of revenue that is going straight to the County, and not benefitting the Village in any way.

Justin Smith stated that he understands that. He just encourages the Board to do the ROI analysis to look at the tourism dollars spent to bring people here, and what that does to the economic impact.

No further public comments were offered.

The meeting was adjourned at 6:45 p.m. with the Public Comment period to remain open until October 13, 2025.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Nikki Berezna". The signature is fluid and cursive, with a long horizontal stroke at the end.

Nikki Berezna
Clerk