

OFFICE OF THE
YATES COUNTY TREASURER

417 LIBERTY STREET, SUITE 1081
PENN YAN, NEW YORK 14527-1122
(315) 536-5192

BONNIE L. PERCY
TREASURER

EILEEN N. KNAUSS
DEPUTY TREASURER

April 28, 2008

Lynda J. Rummel
96 Esperanza Drive
Keuka Park, New York 14478

Re: Your April 20, 2008 Letter

Dear Ms. Rummel:

The following are responses to your questions from your April 20, 2008 Letter:

a) How we should respond to the ownership portion of the Certificate of Registration?

Where the registration forms states Business Name: Please place the owners' names
Type of Ownership: Please write: "Joint Ownership"

b) If rental agencies are obligated to submit the occupancy tax?

If the rental agency is entitled to receive the payment from the occupant, the rental agency is obligated to forward the tax to the Treasurer's office. If the rental agency fails to make payment to the Treasurer, then the property owner is also responsible for the payment of the Occupancy Tax.

c) If the County Tax Form must be submitted even if rental income was not received during the previous three months?

A Tax Return Form must be submitted for each quarter.

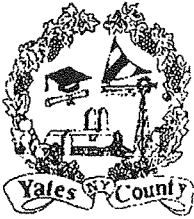
d) A request that you send me a copy of the County Tax Form, referred to in your earlier letter?

A copy of the Tax Return Form is enclosed.

As soon as a termination has been made about the rental agencies obligation to submit the occupancy tax, we will let you know.

Sincerely,

Bonnie L. Percy
Yates County Treasurer



COUNTY OF YATES
YATES COUNTY TREASURER
 417 Liberty Street, Suite 1081
 Penn Yan, New York 14527

PLEASE NOTE: This return must be filed regardless of whether there is any tax due to Yates County.

OCCUPANCY TAX RETURN FORM

PLEASE PRINT OR TYPE

Quarter: 12/1-2/29 3/1-5/31 6/1-8/31 9/1-11/30

Anytime during this current quarter did you rent without charge or consideration? Yes No

Name: _____

Address: _____

Zip Code: _____

NAME OF ESTABLISHMENT: _____
 (if business)

TYPE OF ESTABLISHMENT: _____

COMPUTATION OF TAX:

- 1. Gross Income Collected From Occupancy _____
- 2. Less: Exempt Income _____
 (Occupants from Exempt Organizations & Permanent Residents)
- 3. Net Taxable Income (Line 1 minus Line 2) _____
- 4. County Occupancy Tax Due (4% of Line 3) _____
- 5. Less: 3% of Line 4 or \$30, whichever is less _____
 (Credit per County Resolution 85-08)
- 6. Net Occupancy Tax Due (Line 4 minus Line 5) _____
- 7. Penalties and Interest _____
 (See Yates Occupancy Tax Law for Details)
- 8. Total Amount Due (Line 6 plus Line 7) _____

This return must be filed with your remittance in full for the amount of tax within 20 days after the period covered by the return to avoid imposition of penalties.

I hereby certify that this return, including any attachments, is to the best of my knowledge a true and complete return.

Signed: _____

Date: _____

Title: _____

Make remittance payable to: Yates County Treasurer
 Mail to: Yates County Treasurer
 417 Liberty Street, Suite 1081
 Penn Yan, New York 14527