

61 Old Orchard Drive
Williamsville, NY 14221
April 2, 2008

Yates County Legislature
Att: Chairman
2097 Hobson Road
Penn Yan, NY 1452.7

Dear Yates County Legislators,

This is in answer to a letter dated March 26, 2008 from Bonnie Percy. Copy of said letter enclosed along with a signed certification of registration. The enclosed letter refers to me as “an operator of a covered entity without being duly licensed”. How does signing an “application for certificate of authority of collect occupancy tax” make me “duly licensed”?

I have one summer home on Keuka Lake that I rent out two to three weeks in the summer. I am not running a business as the form implies. I rent to pay the local school and property taxes. All rent is accounted for on my tax schedule E (not on schedule C used for business).

Your timing could not have been more inappropriate to have passed Local Law #4 just as we owners in the Town of Milo were reassessed and owners are struggling to raise the tax increases. Please do find me an example of a property on the lake that had their assessment or taxes go down!...

As stated on my “certification of registration” I do NOT run a business. Hotels, Motels and even B & B 's are set up to easily collect this tax — not so with single cottage owners — please remember all rents that are now collected are already returned in the form of school and property taxes and let us not forget that owners also pay income tax on rental income.

One of your legislators stated, during the meeting of March 10th, the amount that he is paying for a week's rental on the lake and implied it was out of sight! I do hope he has chosen a cottage within the county of Yates and does not mind paying the additional bed tax. At least he lives in Yates County and gets to use its facilities for more than a week.

Now I have a suggestion for collecting the bed tax. Each of you could divide up the rental properties and go personally to collect the bed tax — then state how fair or unfair you believe the tax to be.

Sincerely yours,

Dolores H. Reynolds

P.S. I trust this letter will be read to the legislators at your next meeting.