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ADDRESS
and DATE

Ms. Bonnie Percy
Treasurer
Yates County
417 Liberty Street
Suite 1081
Penn Yan, NY 14527

Dear Ms. Percy,

Enclosed is a check for \$_____ in payment of “Occupancy Tax” for the period _____ to _____. This payment is made under duress and in protest against an unjust law, irresponsibly promulgated, and/or which was not properly enacted. Specifically, I protest each and all of the following, and even more than the following, as I may later amend this protest to reflect:

- 1) I am not the owner, operator or proprietor of a hotel or motel, as specified by the NYS Assembly approval, and this fact is not negated by Yates County Legislature’s attempt to define my premises as such.
- 2) I do not rent on the “overnight” basis specified in the law; the shortest period I rent for is one week at a time, therefore I must be exempt.
- 3) The Occupancy Tax Law, Yates 04-2007 is being unfairly enforced against me and not against all others who rent, thus lacking fairness and equity.
- 4) Part of the rent paid to me may pertain to parts of my property not subject to the Occupancy Tax; but the poor directions and inadequate instructions from Yates County make it difficult to assess and I retain the right to apply for a refund of monies I did not need to pay.

I further direct your attention to Section 13 of said law and specifically to the words “...the County Treasurer shall refund or credit ... any tax, penalty or interest erroneously, illegally or unconstitutionally collected or paid, if application to the County Treasurer for such refund shall be made within one year of payment thereof. I herewith apply for such refund of the enclosed payment, and for each and every payment I have or will make under said law, on each and on all the grounds #1, 2, 3 and 4 above, and/or specifically on the grounds of illegality and unconstitutionality, as alleged in pending litigation against the County and against yourself as Treasurer.

I further direct your attention to the need to establish a reserve of such funds for refund, under your fiduciary obligations to Yates County as an officer of that County. Notwithstanding any determination which may or may not be made by any official of Yates County to the contrary, and in spite of any alleged illegal law directing otherwise, I hereby renew this complaint and request for refund as often as may be necessary to maintain said claim against you and against Yates County.

Very truly yours,

NAME