



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 17, 2008

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

Dear Ms. Rummel:

I have received your correspondence of March 30, 2008 regarding the Yates County Occupancy Tax. Because this matter is the subject of litigation I am not able to respond to your correspondence at this time.

Sincerely,

A handwritten signature in cursive script that reads "Bonnie L. Percy". The signature is fluid and matches the printed name below it.

Bonnie L. Percy  
Yates County Treasurer

4/11/08: called + left message

536-5192

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

March 30, 2008

Bonnie L. Percy  
Yates County Treasurer  
417 Liberty Street, Suite 1081  
Penn Yan, New York, 14527-1122

Dear Ms. Percy:

My husband and I have received your letter of March 26. Since 1966, we have owned property on Keuka Lake that includes a little cabin next to our primary residence. We use this cabin to accommodate our grandchildren and their families during the summer months. Occasionally we make it available to others for a modest rental to help pay our property taxes that are accounting for an increasing proportion of our retirement income.

While we certainly want to comply with the law, we are confused by your letter and exactly what the "County Occupancy Tax" means in our situation. For example, the Certificate of Registration asks for our business name and location, when, in fact, we have no business name. The types of ownership given are "individual, partnership, or corporation". If you are referring to our cabin, it is none of these since my husband and I have "joint ownership".

When the cabin is available for others to use, we ask Finger Lakes Premier Properties (formerly Rental Plus) to find us families who wish to stay there for short periods of time. In your form, you ask if the rental agency will be submitting the occupancy tax. Frankly, we have no idea about this. Can you advise if they are obligated to do this for us? It would certainly make it easier if they did.

I appreciate that you sent us a copy of "Summary of Yates County Occupancy Tax". The document states that "every operator shall file remittance, using the Yates County Tax Form four times a year." Does this mean that the form must be filed even if no income was received during the previous three months? In addition, we have no idea what the "County Tax Form" is. Would you send us a copy?

We are concerned about the possible penalties of a \$1,000 fine and imprisonment that could occur if my husband or I forget to file a return. We usually visit our son in California during the winter months, and I can envision this oversight possibly occurring as we get up in years. I talked to a neighbor who is also concerned about this tax and its requirements. She indicated that she will have to hire an accountant to keep the records for her. She is 87 years old, and we feel sorry for her since she certainly can't afford the additional accountant's fee.

To be honest, we are concerned about the purpose of the tax. Recent articles in the Chronicle Express have indicated that the tax will be used to support tourism and the "general fund". If the purpose of the tax is to support tourism, why are tourists being charged more for staying in Yates County than in nearby counties? It seems to me that the tax may just have the opposite effect. Also, it has always been my understanding that our county property taxes are to support the "general fund". Is this a case of "double taxation" on those of us who are least able to afford it?

My final concern is one of fairness. We know of one person who owns a cottage that is available for rent for far more weeks than ours, and she says she will not register her property or pay any tax. Is it our

responsibility to inform you of these practices? This will be difficult for us, since we really do like this person. She says that she also owns a cottage on Canandaigua Lake (in Ontario County) that does not have an occupancy tax. Is she correct about this?

I read in the paper that a Rochester law firm has brought a suit against the County, challenging the constitutionality of the occupancy tax law. Is this correct? If so, might it not be desirable to delay the collection of the tax until the issue is resolved by the courts?

I don't believe that we are the only ones who have questions similar to those I've asked in this letter. It might help provide clarity to Yates County residents with similar questions and concerns if you would sponsor an open community forum to help clear up the confusion. We will be glad to complete the registration process after you have had a chance to answer the concerns expressed in this letter.

Thank you for your consideration, and I look forward to your response.

Sincerely,

Lynda J. Rummel