

**PLEASE TAKE NOTICE** that the Town Board of the Town of Ramapo adopted the following local law at a regular meeting held on the 10<sup>th</sup> day of December, 2024 at the Ramapo Town Hall, 237 Route 59, Suffern, New York:

**TOWN OF RAMAPO  
INTRODUCTORY LOCAL LAW  
LOCAL LAW NO. 4-2024**

**HOTEL ROOM OCCUPANCY TAX**

**Be It Enacted** by the Town Board of the Town of Ramapo:

Section 1. Chapter 253, titled “Taxation,” of the Code of the Town of Ramapo is amended by adding a new Article XVIII, titled “Hotel Room Occupancy Tax,” to read as follows:

§253-60. Legislative intent.

The purpose of this Article is to authorize the Town of Ramapo to impose an occupancy tax, pursuant to §1202-jj of the state Tax Law, upon persons occupying any room or rooms in a hotel, as defined, in the Town of Ramapo.

§253-61. Definitions.

As used in this Article, the following terms shall have the meanings indicated:

Exempt Occupant – An occupant of any room or rooms in a hotel whose rent is paid from public assistance by the County of Rockland, regardless of the length of such occupancy.

Hotel - Any facility consisting of one or more rentable units and providing lodging on an overnight(s) basis and shall include, but not limited to, those facilities designated and commonly known as motel, bed and breakfast, tourist, boarding house and short term rental facilities.

Occupancy – The use or possession or the right to the use or possession of any room in a hotel.

Occupant – A natural person who, for a consideration, uses, possesses or has the right to use or possess any room in a hotel under lease, concession, permit, right of access, license to use or other agreement or otherwise.

Operator – Any person operating a hotel in the Town of Ramapo, including but not limited to an owner or proprietor of such premises, lessee, sublessee, mortgagee in possession, licensee or any other person, natural or otherwise, operating such hotel.

Permanent Resident - A person occupying any room or rooms in a hotel for at least ninety (90) consecutive days.

Person – An individual, partnership, society, association, joint-stock company, corporation, estate, receiver, trustee, assignee, referee or any other person acting in a fiduciary or representative capacity, that are appointed by a court or otherwise, or any combination of the foregoing.

Receiver – The Receiver of Taxes of the Town of Ramapo.

Rent – The consideration received for occupancy valued in money, whether received in money or otherwise, for the occupancy in a room in a hotel for any period of time.

Return – A document filled out by the operator on a regular basis detailing the rents received for occupancies of rooms in a prescribed time period and other information.

Room – Any room or rooms or suite of rooms with a sleeping accommodation, whether or not such accommodation is used, of any kind in any part or portion of a hotel which is available for or let out for any purpose.

Town – Town of Ramapo.

§253-62. Tax imposed.

Effective January 1, 2025, there is hereby imposed and there shall be paid a tax of five percent (5%) of the per diem or other rental rate for each room or rooms in a hotel, except that the tax shall not be imposed on a permanent resident or an exempt occupant.

§253-63. Exemptions.

Except as otherwise provided in this section, any use or occupancy by any of the following shall not be subject to the tax imposed by this Article:

- A. The State of New York, or any of its agencies or instrumentalities, public corporations (including the public corporation created pursuant to agreement or compact with another state or Canada), improvement districts or political subdivisions of the State.
- B. The United States of America, or any of its agencies and instrumentalities, insofar as it is immune from taxation.
- C. Any corporation or association, or trust, or community chest, fund or foundation organized and operated exclusively for religious, charitable or educational purposes, or for the prevention of cruelty to children or animals, and no part of the net earnings of which inures to the benefit of any private shareholder or individual and no substantial part of the activities of which is carrying on propaganda, or otherwise attempting to influence legislation; provided, however, that nothing in this subsection shall include an organization

operated for the primary purpose of carrying on a trade or business for profit, whether or not all or a portion of its profits are payable to one or more organizations described in this subsection.

D. A permanent resident.

E. An exempt occupant.

§253-64. Territorial limits.

The tax imposed by this Article shall apply only to hotels (or portion thereof) within the territorial limits of the Town of Ramapo.

§253-65. Registration; certificate of authority to collect.

A. Within ten (10) days after the effective date of this Article or, in the case of operators commencing business after such effective date, within three (3) days after such commencement or opening, every operator shall file with the Receiver a certificate of registration in a form prescribed by the Receiver.

B. The Receiver shall, within five (5) days after such registration, issue without charge to each operator a certificate of authority empowering such operator to collect the tax from its occupants and a duplicate thereof for each additional hotel of such operator. Each certificate or duplicate shall state the hotel to which it is applicable. Such certificate of authority shall be prominently displayed by the operator in such a manner that it may be seen and come to the notice of all occupants and persons seeking occupancy. Such certificate shall be nonassignable and nontransferable and shall be surrendered immediately to the Receiver upon the cessation of business at the hotel named or upon its sale or transfer.

§253-66. Administration and collection.

A. The tax imposed by this Article shall be administered and collected by the Receiver or such other Town employee as he/she may designate by such means and in such manner as are other taxes which are now collected and administered or as otherwise provided by this Article.

B. The tax to be collected shall be stated and charged separately from the rent and shown separately on any record thereof, at the time when the occupancy is arranged or contracted for and charged for, and upon every evidence of occupancy or any bill or statement of charges made for said occupancy issued or delivered by the operator. The tax shall be paid by the occupant to the operator as trustee for and on account of the Town, and the operator shall be liable for the collection thereof and for the tax. The operator and each officer of any corporate operator and each member of a limited liability company operator shall be personally liable, jointly and severally, for the tax collected or required to be collected under this Article. The operator shall have the same right in respect to

collecting the tax from the occupant, or in respect to nonpayment of the tax by the occupant, as if the tax were part of the rent for the occupancy payable at the time such tax shall become due and owing, including all rights of eviction, dispossession, repossession and enforcement of any innkeeper's lien that he/she may have in the event of nonpayment of the rent by the occupant, provided, however, that the Receiver or employees or agents duly designated by him/her shall be joined as a party in any action or proceeding brought by the operator to collect or enforce collection of the tax.

C. The Receiver may, whenever he/she deems it necessary for the proper enforcement of this Article, provide by regulation that the occupant shall file returns and pay directly to the Receiver, the tax imposed at such times as returns are required to be filed and payment made over by the operator.

D. The tax imposed by this Article shall be paid upon any occupancy on and after January 1, 2025, although such occupancy is had pursuant to a contract, lease or other arrangement made prior to such date. Where rent is paid or charged or billed or falls due on either a weekly, monthly or other term basis, the rent so paid, charged, billed or falling due shall be subject to the tax herein imposed to the extent that it covers any portion of the period on and after January 1, 2025. Where any tax has been paid hereunder upon any rent which has been ascertained to be worthless, the Receiver may, by regulation, provide for credit and/or refund of the amount of such tax upon application therefor as provided in §253-72.

E. For the purpose of the proper administration of this Article and to prevent evasion of the tax hereby imposed, it shall be presumed that all rents are subject to tax until the contrary is established, and the burden of proving that a rent for occupancy is not taxable hereunder shall be upon the operator or occupant. Where an occupant claims exemption from the tax under the provisions of §253-61 of this Article, the rent shall be deemed taxable hereunder unless the operator shall receive from the occupant claiming such exemption a copy of a New York State sales tax exemption certificate.

F. In order to administer this Article, the Receiver is authorized to make, adopt and amend rules and regulations appropriate to the administration of this Article and the purposes thereof.

G. The Receiver is authorized to require any operator within the Town to keep detailed records of the nature and type of hotel maintained, nature and type of service rendered, the rooms available and rooms occupied daily, leases or occupancy contracts or arrangements, rents received, charged and accrued, the names and addresses of the occupants, whether or not any occupancy is claimed to be subject to the tax imposed by this Article, and to furnish such information upon request to the Receiver.

H. The Receiver is authorized to require any operator to submit with the return required hereunder a copy of any tax return for sales, occupancy or use taxes submitted to New York State or any instrumentality of the State.

§253-67. Recordkeeping.

Every operator shall keep records of every occupancy and of all rent paid, charged or due thereon and of the tax payable thereon, in such form as the Receiver may by regulation require. Such records shall be available for inspection and examination at any time upon demand by the Receiver or his/her duly authorized agent or employee and shall be preserved for a period of three years, except that the Receiver may consent to their destruction within that period or may require that they be kept together.

§253-68. Filing of returns.

A. Every operator shall file quarterly with the Receiver a return of occupancy and of rents and of the taxes payable thereon for the three-month periods ending the last day of December, March, June and September. Such returns shall be filed within 20 days after the expiration of the period covered thereby. The Receiver may permit or require returns to be made for other periods upon such dates as he/she may specify. If the Receiver deems it necessary in order to ensure the payment of the tax imposed by this Article, he/she may require returns to be made for shorter periods than those prescribed pursuant to the foregoing provisions of this section and upon such dates as he/she may specify.

B. The forms of return shall be prescribed by the Receiver and shall contain such information as he/she may deem necessary for the proper administration of this Article. The Receiver may require amended returns to be filed within 20 days after notice and to contain the information specified in the notice.

C. If a return required by this Article is not filed, or if a return is incorrectly filed or is insufficient on its face, the Receiver shall take such steps as he/she deems necessary to enforce the filing of such return or of a corrected return.

§253-69. Determination of tax; reviewability.

Any final determination of the amount of any tax payable hereunder shall be reviewable for error, illegality or unconstitutionality or any other reason whatsoever by a proceeding under Article 78 of the Civil Practice Law and Rules if application therefor is made to the State supreme court venued in Rockland County, New York, within 30 days after giving of the notice of such final determination, provided, however, that any such proceeding under Article 78 of the Civil Practice Law and Rules shall not be instituted unless:

A. The amount of any tax sought to be reviewed, with such interest and penalties thereon as may be provided for by local law or regulation, shall be first deposited and there shall be filed an undertaking, issued by a surety company authorized to transact business in the State and approved by the Superintendent of Insurance of this State as to solvency and responsibility, in such amount as a Justice of the Supreme Court shall approve to the effect that if such proceeding be dismissed or the tax confirmed, the petitioner will pay all costs and charges, including reasonable attorneys' fees, which may accrue in the prosecution of such proceeding; or

B. At the option of the petitioner, such undertaking may be in a sum sufficient to cover the taxes, interests and penalties stated in such determination plus the costs and charges, including reasonable attorneys' fee, which may accrue against it in the prosecution of the proceeding, in which event the petitioner shall not be required to pay such taxes, interest or penalties as a condition precedent to the application.

§253-70. Payment of tax.

A. At the time of filing a return of occupancy and of rents, each operator shall pay to the Receiver the taxes imposed by this Article upon the rents required to be included in such return, as well as all other monies collected by the operator acting or purporting to act under the provisions of this Article, even if the operator believes that such return or tax is not required to be filed or paid. The tax shall be due from the operator and payable to the Receiver on the date prescribed herein for the filing of the return for such period, without regard to whether a return is filed or whether the return which is filed correctly shows the amount of rents and taxes due thereon.

B. Where the Receiver in his/her discretion deems it necessary to protect revenues to be obtained under this Article, he/she may require any operator required to collect the tax imposed by this Article to file with him/her a bond, issued by a surety company authorized to transact business in this State and approved by the Superintendent of Insurance of New York State as to solvency and responsibility, in such amount as the Receiver may find to secure the payment of any tax and/or penalties and interest due or which may become due from such operator.

(1) In the event that the Receiver determines that an operator is to file such bonds, he/she shall give notice to such operator to that effect, specifying the amount of the bond required. The operator shall file such bond within five days after giving of such notice, unless, within such five days, the operator shall request in writing a hearing before the Receiver at which the necessity, propriety and amount of the bond shall be determined by the Receiver. Such determination shall be final and shall be complied with within 15 days after the giving of notice.

(2) In lieu of such bond, securities approved by the Receiver or cash in such amount as he/she may prescribe may be deposited with him/her, which shall be kept in the custody of the Receiver, who may at any time, without notice to the depositor, apply them to any tax and/or interest or penalties due, and for that purpose the securities may be sold by him/her at public sale without notice to the depositor thereof.

§253-71. Disposition of revenues.

All revenue resulting from the imposition of the tax under this Article shall be paid into the treasury of the Town of Ramapo and shall be credited to and deposited in the general fund of the Town and may thereafter be allocated at the discretion of the Town Board.

§253-72. Refunds.

A. In the manner provided in this section, the Receiver shall refund or credit, without interest, any tax penalty or interest erroneously, illegally or unconstitutionally collected or paid if application to the Receiver for such refund shall be made within one year from the payment thereof. Whenever a refund is made by the Receiver, he/she shall state his/her reason therefor in writing. Such application may be made by the occupant, operator or other person who has actually paid the tax. Such application may also be made by an operator who has collected and paid over such tax to the Receiver, provided that the application is made within one year of the payment to the operator, but no actual refund of monies shall be made to such operator until it shall first establish to the satisfaction of the Receiver under such regulations as the Receiver may prescribe, that it has repaid to the occupant, or other person who has actually paid the tax, the amount for which the application for refund is made. The Receiver may, in lieu of any refund required to be made, allow credit therefor on payments due or to become due from the applicant.

B. An application for a refund or credit made as herein provided shall be deemed an application for a revision of any tax, penalty or interest complained of, and the Receiver may receive evidence with respect thereto. After making his/her determination, the Receiver shall give notice thereof to the applicant, who shall be entitled to review such determination by a proceeding pursuant to Article 78 of the Civil Practice Law and Rules, provided that such proceeding is instituted within 30 days after the giving of the notice of such determination, and provided that a final determination of tax due was not previously made. Such a proceeding shall not be instituted unless an undertaking is filed with the Receiver in such amount and with such sureties as a Justice of the Supreme Court shall approve to the effect that, if such proceedings be dismissed or the tax confirmed, the petitioner will pay costs and charges, including reasonable attorneys' fees, which may accrue in the handling, administration and litigation of such proceeding.

C. Under this section, a person shall not be entitled to a revision, refund or credit of a tax, interest or penalty which had been determined to be due pursuant to the provisions of §253- 69 of this Article where it has had a hearing or an opportunity for a hearing, as provided in said section, or has failed to avail itself of the remedies therein provided. No refund or credit shall be made of a tax, interest or penalty paid after a determination by the Receiver made pursuant to §253-69 of this Article unless it be found that such determination was erroneous, illegal or unconstitutional or otherwise improper by the Receiver after a hearing or on his/her own motion or in a proceeding under Article 78 of the Civil Practice Law and Rules, pursuant to the provisions of said section, in which event refund or credit without interest shall be made of the tax, interest or penalty found to have been overpaid.

§253-73. Reserves.

In cases where the occupant or operator has applied for a refund and has instituted a proceeding under Article 78 of the Civil Practice Law and Rules to review a determination adverse to him/her on his/her application for a refund, the Receiver shall have the option of crediting future tax payments to meet the cost of any settlements or judgments or, at his/her option, may, in the first instance, set up appropriate reserves to meet any decision adverse to the Town.

§253-74. Remedies exclusive.

The remedies provided by §§253-69 and 253-72 of this Article shall be the exclusive remedies available to any person for the review of tax liability imposed by this Article, and no determination on any application for refund shall be enjoined or reviewed by an action for declaratory judgment, an action for money had and received or by any action or proceeding other than a proceeding other than a proceeding in a nature of a certiorari proceeding under Article 78 of the Civil Practice Law and Rules, provided, however, that a taxpayer may proceed by declaratory judgment if he/she institutes suit within 30 days after a deficiency assessment is made and pays the amount of the deficiency assessment to the Receiver prior to the institution of such suit and posts a bond for costs as provided in §253-70 of this Article.

§253-75. Proceedings to recover tax.

A. Whenever any operator or other person shall fail to collect and pay over any tax and/or to pay any tax, penalty or interest imposed by this Article as herein provided, or whenever any occupant shall fail to pay any such tax, penalty or interest, the Town and/or Receiver may bring or cause to be brought an action to enforce the payment of the same on behalf of the Town in any court of the State of New York or of any other state or of the United States.

B. Notwithstanding any other provision of this Section, if the Receiver, in its discretion, believes that any such operator, occupant or other person is about to cease business, leave the State or remove or dissipate the assets out of which the tax, penalties or interest might be satisfied, the Receiver may determine that such amount shall be immediately due and payable and may issue, or cause the issuance of, a warrant, as provided in this Section.

C. As an additional or alternate remedy, the Receiver may issue a warrant, directed to the County Sheriff, commanding him to levy upon and sell the real and personal property of the operator or officer of a corporate operator or member of a limited liability operator or other person liable for the tax which may be found within the County of Rockland for the payment of the amount thereof, with any penalties and interest, and the cost of executing the warrant, and to return such warrant to the Receiver and to pay the Receiver the money collected by virtue thereof within 60 days after the receipt of such warrant. The Sheriff shall, within 5 days after the receipt of the warrant, file with the Town Clerk and County Clerk a copy thereof, and thereupon such County Clerk shall enter in the judgment docket the name of the person stated in the warrant and the amount of tax, penalties and interest for which the warrant is issued and the date when such copy is filed. Thereupon the amount of such warrant so docketed shall become a lien upon the real and personal property of the person against whom the warrant is issued. The Sheriff shall then proceed upon the warrant in the same manner and with like effect as that provided by law in respect to executions issued against property upon judgments of a court of record, and for services in executing the warrant he shall be entitled to the same fees, which he may collect in the same manner. In the discretion of the Receiver, a warrant of like terms, force and effect may be issued by any officer or agent authorized by the Receiver, and in the execution thereof such officer or employee shall have all the powers conferred by law upon Sheriffs, but shall be



entitled to no fee or compensation in excess of the actual expenses paid in the performance of such duty. If a warrant is returned not satisfied in full, the Receiver may from time to time issue new warrants and shall also have the same remedies to enforce the amount due thereunder as if the Town had recovered judgment therefor and execution thereon has been returned unsatisfied.

D. Whenever an operator shall make a sale, transfer or assignment of any part of the whole of its hotel or its assets or its lease, license or other agreement or right to possess or operate such facility or of the equipment, furnishings, fixtures, supplies or stock or merchandise or the said premises or lease, license or other agreement or right to possess or operate such hotel and the equipment, furnishings, fixtures, supplies and stock or merchandise pertaining to the conduct or operation of said hotel otherwise than in the ordinary and regular course of business, the purchaser, transferee or assignee shall, at least 10 days before taking possession of the subject of said sale, transfer or assignment or paying therefor, notify the Receiver by registered mail of the proposed transaction and of the price terms and condition thereof, whether or not the seller, transferor or assignor has represented to or informed the purchaser, transferee or assignee that it owes any tax pursuant to this Article and whether or not the purchaser, transferee or assignee has knowledge that such taxes are owing and whether any such taxes are in fact owing. Whenever the purchaser, transferee or assignee shall fail to give notice to the Receiver as required herein or whenever the Receiver shall inform the purchaser, transferee or assignee that a possible claim for such tax or taxes exists, any sums of money or property or other consideration which the purchaser, transferee or assignee is required to transfer over, the seller, transferor or assignor shall be subject to a first priority right and lien of the Town for any such taxes theretofore or thereafter determined to be due from the seller, transferor or assignor to the Town and the purchaser, transferee or assignee is forbidden to transfer to the seller, transferor or assignor any such sums of money, property or other consideration to the extent of the amount of the Town's claim. For failure to comply with the provisions of this subsection, the purchaser, transferee or assignee, in addition to being subject to the liabilities and remedies imposed under the provisions of the Uniform Commercial Code, shall be personally liable for the payment to the Town of any such taxes theretofore or thereafter determined to be due to the Town from the seller, transferor or assignor, and such liability may be assessed and enforced in the same manner as the liability for tax under this Article.

§253-76. Administration of oaths and compelling testimony.

A. The Receiver or officers or agents authorized by the Receiver shall have power to administer oaths and take affidavits in relation to any matter or proceeding in the exercise of his powers and duties under this Article. The Receiver shall have power to subpoena and require the attendance of witnesses and the production of books, papers, records and documents to secure information pertinent to the performance of his duties hereunder and of the enforcement of this Article and to examine them in relation thereto and to issue commissions for the examination of witnesses who are out of the State or unable to attend before him or excused from attendance.

B. A Justice of the Supreme Court, either in court or at chambers, shall have power summarily to enforce by proper proceedings the attendance and testimony of witnesses and the production and examination of books, papers, records and documents called for by the subpoena

of the Receiver under this Article.

C. Any person who shall refuse to testify or to produce books, papers, records or documents or who shall testify falsely in any material matter pending before the Receiver shall be guilty of a misdemeanor, punishment for which shall be a fine of not more than one thousand (\$1,000.00) or imprisonment for not more than one year, or both such fine and imprisonment.

D. The persons who serve the summons or subpoena of the Receiver and witnesses attending in response thereto shall be entitled to the same fees as are allowed to officers and witnesses in civil cases in courts of record, except as herein otherwise provided. Such parties shall include the County Sheriff and his duly appointed deputies or any officers, employees or other persons of the Receiver authorized by him to serve such process.

§253-77. Penalties for offenses; interest.

A. Any person failing to file a return or to pay or pay over any tax to the Receiver within the time required by this Article shall be subject to a penalty of 5% of the amount of tax due per month or any fraction of a month a maximum of 25% for each year, plus interest at the rate of 1% of such tax for each month of delay or fraction of a month after such return was required to be filed or such tax became due, but the Receiver, if satisfied that the delay was excusable, may remit all or any part of such penalty, but not interest. Such net penalties and interest shall be paid and disposed of in the same manner as other revenues from this Article. Unpaid penalties and interest may be enforced in the same manner as the tax imposed by this Article.

B. Any operator or occupant and any officer of an operator or occupant failing to file a return required by this Article, or filing or causing to be filed or making or causing to be made or giving or causing to be given any return, certificate, affidavit, representation, information, testimony or statement required or authorized by this Article which is willfully false, or failing to file a bond required to be filed pursuant to §253-70 of this Article, or failing to file a registration certificate and such data in connection therewith as the Receiver may by regulation or otherwise require, or failing to display or surrender the certificate of authority as required by this Article, or assigning or transferring such certificate of authority, or willfully failing to charge separately from the rent the tax herein imposed, or willfully failing to state such tax separately on any evidence of occupancy and on any bill or statement or receipt of rent issued or employed by the operator, or willfully failing or refusing to collect such tax from the occupant, or who shall refer or cause reference to be made to this tax in a form or manner other than that required by this Article, and any such person or operator failing to keep records required by this Article, shall, in addition to the penalties herein or elsewhere prescribed, be guilty of a misdemeanor, punishable by a fine of up to \$1,000, imprisonment for not more than one year, or both such fine and imprisonment. Officers of a corporate operator and members of a limited liability company operator shall each be personally liable, jointly and severally, for the tax collected or required to be collected by such corporation or limited liability company under this Article and penalties and interest thereon and subject to the fines and imprisonment herein authorized.

C. The certificate of the Receiver to the effect that a tax has not been paid, that a return, bond or registration certificate has not been filed or that information has not been supplied pursuant to the provisions of this Article shall be presumptive evidence thereof.

D. Except in the case of a willfully false or fraudulent return with intent to evade the tax, no assessment of additional tax shall be made after the expiration of more than three years from the date of the filing of a return; provided, however, that where no return has been filed as provided by law, the tax may be assessed at any time.

§253-78. Returns to be confidential.

A. It shall be unlawful, except in accordance with proper judicial order or as otherwise provided to the fullest extent permitted by law, for the Receiver or employee or designee of the Receiver to divulge or make known in any manner the rents or other information relating to the business of a taxpayer contained in any return required under this Article. The officers charged with the custody of such returns shall not be required to produce any of them or evidence of anything contained in them in any action or proceeding in any court, except on behalf of the Receiver in an action or proceeding under the provisions of this Article or on behalf of any party to any action or proceeding under the provisions of this Article when the returns or facts shown thereby are directly involved in such action or proceeding, in either of which events the court may require the production of, and may admit in evidence, so much of said returns or of the facts shown thereby as are pertinent to the action or proceeding and no more. Nothing herein shall be construed to prohibit the delivery to a taxpayer or his/her duly authorized representative of a certified copy of any return filed in connection with his/her tax nor to prohibit the publication of statistics so classified to prevent the identification of particular returns and items thereof or the inspection by Town's Attorney or other legal or professional representatives, such as auditors and third-party auditors, of the Town or by the District Attorney of any county of the return of any taxpayer who shall bring action to set aside or review the tax based thereon, or against whom an action or proceeding has been instituted for the collection of a tax or penalty. Returns shall be preserved for three years and thereafter until the Receiver permits them to be destroyed.

B. Any violation of Subsection A of this section shall be punishable by a fine not exceeding \$1,000 or by imprisonment not exceeding one year, or both, in the discretion of the court, and if the offender is an officer or employee of the Town, he/she may be, at the discretion of the Town Board, dismissed from office and be incapable of holding any further Town office as may be determined according to law.

§253-79. Notices and limitations of time.

A. Any notice authorized or required under the provisions of this Article may be given to the person to whom it is intended in a postpaid envelope addressed to such person at the address given in the last return filed by him/her pursuant to the provisions of this Article or in any application made by him/her or, if no return has been filed or application made, then to such address as may be obtainable. The mailing of such notice shall be presumptive evidence of the receipt of the same by the person to whom addressed. Any period of time which is

determined according to the provisions of this Article by the giving of notice shall commence five days after the date of mailing of such notice, unless the notice is given by overnight mail or courier, in which case such time period shall commence one day after the date of mailing.

B. The provisions of the Civil Practice Law and Rules or any other law relative to limitations of time for the enforcement of a civil remedy shall not apply to any proceeding or action taken by the Receiver or Town to levy, appraise, assess, determine or enforce the collection of any tax or penalty provided by this Article. However, except in the case of a willfully false or fraudulent return with intent to evade the tax, no assessment of additional tax shall be made after the expiration of more than three years from the date of filing of a return; provided, however, that in the case of a return which should have been filed and has not been filed as provided by law, the tax may be assessed at any time.

C. Where, before expiration of the period prescribed herein for the assessment of an additional tax, a taxpayer has consented, in writing, that such period be extended, the amount of such additional tax due may be determined at any time within such extended period. The period so extended may be further extended by subsequent consents, in writing, made before the expiration of the extended

period.

Section 2. Severability.

If any word, phrase, clause or provision of this Article, or the application thereof to any person or circumstance, is held invalid, the remainder of this Article and the application of such word, phrase, clause or provision to other persons or circumstances shall not be affected thereby.

Section 3. Effective date.

This local law shall take effect on January 1, 2025.

Dated: Suffern, New York,  
December 17, 2024

SHARON OSHEROVITZ  
Town Clerk