OFFICIAL NOTIFICATION LETTER

NOTICE TO ALL LODGING OPERATORS & ACCOMMODATION PROVIDERS
IMPLEMENTATION OF NEW 5% LOCAL ROOM OCCUPANCY TAX

Issue Date: November 1, 2026

Effective Date of Tax**:** November 1, 2026

Dear Lodging Operator / Property Owner,

This letter serves as official notice that the Village Board of Trustees has enacted Local Law No. 3 of 2026, establishing a local **5% Room Occupancy Tax (Bed Tax)**.
Beginning **November 1, 2026**, all operators providing lodging for a period of fewer than thirty (30) consecutive days within the Village limits are legally required to collect this 5% tax from their guests and remit it quarterly to the Village Treasurer.

Mandatory Registration Requirement:
Every accommodation provider must register with the Village before collecting this tax. Enclosed with this notice, you will find the *Application for Certificate of Authority*. You must complete and return this form within thirty (30) days. Please note that to receive an active tax account, your property must either hold a currently valid Village Short-Term Rental (STR) license or be an approved commercial accommodation (such as a permitted hotel, motel, or traditional B&B).

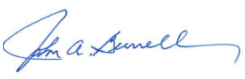
Operational Guidelines:

1. **Receipt Itemization:** The 5% tax must be calculated on the total rent charged for the room or unit. It must be listed as a separate, distinct line item on all guest receipts, bills, or invoices—labeled clearly as *"Village Occupancy Tax"*.
2. **Quarterly Billing Cycles:** This tax is filed and paid quarterly. The law takes effect on November 1st. The schedule is structured as follows:

3. **Quarter 1** Nov 1 – January 31 | *Due February 20*
4. **Quarter 2:** Feb 1 – April 31 | *Due May 20*
5. **Quarter 3:** May 1 – July 30 | *Due Aug 20*
6. **Quarter 4:** Aug 1 – Oct 30 | *Due Nov 20*

Failure to register your property, collect the tax, or file returns on time will result in municipal penalties, interest charges, and potential code enforcement actions. All required forms, including downloadable tax returns, are available at www.villageofellicottvilleny.gov
If you have any administrative or procedural questions, please contact the Village Clerk directly at (716) 699-4636 #2.

Sincerely,



Village Mayor
Village of Ellicottville, New York