

## Local Law Filing

(Use this form to file a local law with the Secretary of State.)

Text of law should be given as amended. Do not include matter being eliminated and do not use italics or underlining to indicate new matter.

☐ County ☐ City ☐ Town ☒ Village

(Select one:)

of Florida

Local Law No. 2 of the year 2016

A local law adopting a gross receipts tax on utilities operating in the

(Insert Title)

Village of Florida

Be it enacted by the Board of Trustees of the  
 (Name of Legislative Body)

☐ County ☐ City ☐ Town ☒ Village

(Select one:)

of Florida as follows:

A gross receipts tax is hereby imposed on utilities doing business in the Village of Florida as follows:

(See annexed Schedule A)

This local law shall take effect immediately upon its filing with the Secretary of State.

(If additional space is needed, attach pages the same size as this sheet, and number each.)

**5. (City local law concerning Charter revision proposed by petition.)**

I hereby certify that the local law annexed hereto, designated as local law No. \_\_\_\_\_ of 20\_\_\_\_ of the City of \_\_\_\_\_ having been submitted to referendum pursuant to the provisions of section (36)(37) of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of such city voting thereon at the (special)(general) election held on \_\_\_\_\_ 20\_\_\_\_, became operative.

**6. (County local law concerning adoption of Charter.)**

I hereby certify that the local law annexed hereto, designated as local law No. \_\_\_\_\_ of 20\_\_\_\_ of the County of \_\_\_\_\_ State of New York, having been submitted to the electors at the General Election of November \_\_\_\_\_ 20\_\_\_\_, pursuant to subdivisions 5 and 7 of section 33 of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of the cities of said county as a unit and a majority of the qualified electors of the towns of said county considered as a unit voting at said general election, became operative.

**(If any other authorized form of final adoption has been followed, please provide an appropriate certification.)**

I further certify that I have compared the preceding local law with the original on file in this office and that the same is a correct transcript therefrom and of the whole of such original local law, and was finally adopted in the manner indicated in paragraph 1\_\_\_\_ above.

*Gloria M. Meander*

Clerk of the county legislative body, City, Town or Village Clerk or  
officer designated by local legislative body

Date: 6/14/16

(Seal)

## Schedule A

### VILLAGE OF FLORIDA, Chapter 107- GROSS RECEIPTS TAX

#### §107-1. Title.

This chapter shall be entitled “ Local Law No. 2- 2106 of the Village of Florida, New York, a local law adopting a Gross Receipts Tax for the Village of Florida.

#### §107-2. Enactment.

Pursuant to § 10 of the Municipal Home Rule Law and the Village Law of the State of New York, the Village of Florida, County of Orange and State of New York, hereby enacts this local Law of the Village of Florida.

#### § 107-3. Findings.

The Board of Trustees of the Village of Florida determines and finds that it is in the best interests of the Village, its residents, property owners and guests, and of the preservation of property values and good order in the Village of Florida to create a gross receipts tax on utilities in the Village of Florida.

#### § 107-4. Purpose and intent.

The purpose and intent of this chapter is to create a gross receipts tax for utilities in the Village of Florida.

#### § 107-5 Tax imposed.

Pursuant to the authority granted by Article 5, § 5-530 of the Village Law of the State of New York, from on and after July 1, 2016, there is hereby imposed:

A. A tax equal to 1% of the gross income of every utility doing business in the Village of Florida (hereinafter referred to as “Village”) which is subject to the supervision of the New York State Department of Public Service and which has an annual gross income in excess of \$500.00, except motor carriers or brokers subject to such supervision under Article 7 of the Transportation Law.

B. A tax equal to 1% of the gross operating income of every other utility doing business in said Village which has an annual gross operating income of over \$500.00.

§107-6 Definitions.

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

**GROSS INCOME**

Includes:

A.

In the case of a utility engaged in selling telephony or telephone service, only receipts from local exchange service wholly consummated within the Village.

B.

In the case of a utility engaged in selling telegraphy or telegraph service, only receipts from transactions wholly consummated within the Village.

C.

In the case of any utility other than described in Subsections A and B hereof:

(1)

Receipts received in, or by reason of, any sale, conditional or otherwise, made (except sales hereinafter referred to with respect to which it is provided that profits from the sale shall be included in gross income) or service rendered for ultimate consumption or use by the purchaser in the Village, including cash, credits and property of any kind or nature (whether or not such sale is made or such service is rendered for profit), without any deductions therefrom on account of the cost of the property sold, the cost of the materials used, labor or services or other costs, interest or discount paid or any other expense whatsoever.

(2)

Profits from the sale of securities.

(3)

Profits from the sale of real property growing out of the ownership or use of or interest in such property.

(4)

Profits from the sale of personal property (other than property of a kind which would be properly included in the inventory of a taxpayer if on hand at the close of the period for which a return is made).

(5)

Receipts from interest, dividends and royalties derived from sources within the Village (other than such as are received from a corporation, a majority of whose voting stock is owned by the taxpaying utility), without any deduction therefrom for any expenses whatsoever incurred in connection with the receipt thereof.



(6)

Profits from any transaction (except sales for resale and rentals) within the Village whatsoever.

**GROSS OPERATING INCOME**

Includes receipts received in or by reason of any sale, conditional or otherwise, made for ultimate consumption or use by the purchaser of gas, electricity, steam, water, refrigeration, cable, internet or broadband service, telephony or telegraphy or in or by reason of the furnishing for such consumption or use of gas, electric, steam, water, refrigeration, telephone or telegraph service in the Village, including cash, credits and property of any kind or nature, without deduction therefrom on account of the cost of the property sold, the cost of the materials used, labor or services or other costs, interest or discount paid or any other expense whatsoever.

**PERSON**

Persons, corporations, companies, associations, joint-stock associations, copartnerships, estates, assignees of rents, any persons acting in a fiduciary capacity or any other entity and persons, their assignees, lessees, trustees or receivers, appointed by any court whatsoever or by any other means, except the state, municipality, public districts and corporations and associations organized and operated exclusively for religious, charitable or educational purposes, no part of the net earnings of which inures to the benefit of any private shareholder or individual.

**UTILITY**

Includes:

A.

Every person subject to the supervision of the New York State Department of Public Service, except persons engaged in the business of operating or leasing sleeping and parlor railroad cars or of operating railroads other than street-surface, rapid-transit, subway and elevated railroads.

B.

Every person (whether or not such person is subject to such supervision) engaged in the business of operating one or more omnibuses having a seating capacity of more than seven passengers.

C.

Every person (whether or not such person is subject to such supervision) who sells gas, electricity, steam, water, refrigeration, telephony or telegraphy, delivered through mains, pipes or wires, regardless of whether such activities are the main business of such person or are only incidental thereto or whether use is made of the public streets.

**§ 107-7Applicability.**

This article and the tax imposed thereby shall:

A.

Apply only within the territorial limits of the Village.

B.

Not apply and the tax shall not be imposed on any transaction originating or consummated outside of the territorial limits of said Village, notwithstanding that some act is necessarily performed with respect to such transaction within such limits.

C.

Be in addition to any and all other taxes.

D.

Apply to all such subject income received on and after January 1, 2016

§107-8 Disposition of revenues.

All revenues resulting from the imposition of the tax imposed by this article shall be paid into the treasury of the Village and shall be credited to and deposited in the general fund of the Village.

§107-9 Village Treasurer's powers and duties; additional regulations.

The Village Treasurer shall be the chief enforcement officer of this article and shall make and be responsible for all collections hereunder. He shall also have the power and authority to make any rules, regulations and directives, not inconsistent with law and subject to the approval of the Board of Trustees of said Village, which, in his discretion, are reasonably necessary to facilitate the administration of this article and the collection of the taxes imposed hereby. Copies of all such rules, regulations and directives as may from time to time be promulgated shall be sent by registered mail to all utilities by the aforesaid Village Treasurer, subject to this article, which register as such with the Village Treasurer. All such rules, regulations and directives shall be deemed a part of this article.

§109-10 Records to be kept by utility.

Every utility subject to tax under this article shall keep such records of its business and in such form as the Village Treasurer may require, and such records shall be preserved for a period of three years unless the Village Treasurer directs otherwise.

§107-11 Returns.

A.

Time of filing. In each year hereafter, every utility subject to a tax hereunder shall file on or before February 25 a return for the preceding six calendar months of July through December, and on August 25 a return for the preceding six calendar months of January through June, each return including any period for which the tax imposed hereby or any amendment hereof is effective. However, any utility whose gross income or gross operating income for the aforesaid six-month period is less than \$3,000 may file a return annually on August 25 for the 12 calendar months next preceding each return date, including any period for which the tax imposed hereby or any amendment hereof is effective. Any utility, whether subject to tax under this article or not, may be required by the Village Treasurer to file an annual return. Returns filed for periods in 2016 shall exclude any income prior to July 1, 2016.

B.

Contents. Returns shall be filed with the Village Treasurer on a form to be furnished by him for such purpose and shall show thereon the gross income or gross operating income for the period covered by the return and such other information, data or matter as the Village Treasurer may require to be included therein. Every return shall have annexed thereto a certification by the head of the utility making the same or of the owner or of a copartner thereof or of a principal corporate officer to the effect that the statements contained therein are true.



§ 107-12 Payment of tax.

At the time of filing a return as required by this article, each utility shall pay to the Village Treasurer the tax imposed hereby for the period covered by such return. Such tax shall be due and payable at the time of filing of the return or, if a return is not filed when due, on the last day on which the return is required to be filed.

§ 107-13 Penalties and interest.

Any utility failing to file a return or a corrected return or failing to pay any tax or any portion thereof within the time required by this article shall be subject to a penalty of 5% of the amount of tax due, plus 1% of such tax for each month of delay or fraction thereof, except the first month, after such return was required to be filed or such tax became due; but the Village Treasurer, if satisfied that the delay was excusable, may, subject to the approval of the Board of Trustees, remit all or any portion of such penalty.

§ 107-14 Tax as operating cost.

The tax imposed by this article shall be charged against and be paid by the utility and shall not be added as a separate item to bills rendered by the utility to customers or others but shall constitute a part of the operating costs of such utility.

§ 107-15 Failure to file; insufficient and incorrect returns.

In case any return filed pursuant to this article shall be insufficient or unsatisfactory to the Village Treasurer, he may require at any time a further or supplemental return, which shall contain any data that may be specified by him, and if a corrected or sufficient return is not filed within 20 days after the same is required by notice from him or if no return is made for any period, the Village Treasurer shall determine the amount due from such available information and, if necessary, may estimate the tax due on the basis of external indexes or otherwise. He shall thereupon give notification of such determination to the utility liable for such tax. Such determination shall finally and irrevocably fix such tax, unless the utility against which it is assessed shall, within one year after the giving of notice of such determination, apply to him for a hearing or unless the Village Treasurer, on his own motion, shall reduce or amend the same. After such hearing he shall give notice of his decision to the utility liable for such tax.

§ 107-16 Review of final determination of tax payable.

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 the proceeding is commenced within 90 days after the giving of notice of such final determination; provided, however, that any such proceeding under said Article 78 shall not be instituted unless the amount of the tax sought to be reviewed, with such interest and penalties thereon as may be provided by local law, resolution or ordinance, shall be first deposited and an undertaking filed, in such amount and with such sureties 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 cost and charges which may accrue in the prosecution of such proceedings.

§107-17 Notice.

Any notice authorized or required under this article may be given by mailing the same to the intended utility in a post-paid envelope addressed to such utility at the address given in the last return filed by it under this article, or, if no return has been previously filed, then to such address as may be obtainable elsewhere. The mailing of such notice shall be presumptive evidence of the receipt of the same by the utility to which it is addressed. Any period of time which is determined according to the provisions of this section by the giving of notice shall commence to run from the date of the mailing of such notice.

§107-18 Refunds.

If, within one year from the giving of notice of any determination or assessment of any tax or penalty, the person liable for the tax shall make application for a refund thereof and the Village Treasurer or the court shall determine that such tax or penalty or any portion thereof was erroneously or illegally collected, the Village Treasurer shall refund the amount so determined. For like cause and within the same period, a refund may be made on the initiative of the Village Treasurer. However, no refund shall be made of a tax or penalty paid pursuant to a determination of the Village Treasurer as hereinbefore provided unless the Village Treasurer, after a hearing as hereinbefore provided or on his own motion, shall have reduced or amended the tax or penalty or it shall have been established in a proceeding in the manner provided in the Civil Practice Law and Rules that such determination was erroneous or illegal. An application for a refund, made as hereinbefore provided, shall be deemed an application for the revision of any tax or penalty complained of, and the Village Treasurer may receive additional evidence with respect thereto. After making his determination, the Village Treasurer shall give notice thereof to the person interested, and he shall be entitled to commence a proceeding to review such determination.

§107-19 Review for refund of incorrect collections.

Where any tax imposed hereunder shall have been erroneously, illegally or unconstitutionally collected and application for the refund thereof duly made to the Village Treasurer and he has defined such refund, such determination shall be reviewable by a proceeding under Article 78 of the Civil Practice Law and Rules; provided, however, that such proceeding is instituted within 90 days after the giving of the notice of such denial, that a final determination of tax due was not previously made and that an undertaking is filed with the Village Treasurer, in such amount and with such sureties 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 which may accrue in the prosecution of such proceeding.

§107-20 Limitations of additional tax.

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

§107-21 Additional powers of Treasurer.

In addition to any other powers herein given the Village Treasurer and in order to further ensure payment of the tax imposed hereby, he shall have the power, subject to the approval of the Board of Trustees, to:



A.

Prescribe the form of all reports and returns required to be made hereunder.

B.

Take testimony and proofs, under oath, with reference to any matter hereby entrusted to him.

C.

Subpoena and require the attendance of witnesses and the production of all relevant books, papers, records and documents.

§ 107-22 Enforcement actions.

Whenever any person fails to pay any tax or penalty imposed by this article, the Village Attorney shall, upon the request of the Village Treasurer and with the approval of the Board of Trustees, bring an action to enforce payment of said tax. The proceeds of any judgment obtained in any such action shall be paid to the Village Treasurer. Each such tax and penalty shall be a lien upon the property of the person liable to pay the same, in the manner and to the same extent that the tax and penalty imposed by a § 186-a of the Tax Law of the State of New York is made a lien.

§107-6 Definitions.

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

**GROSS INCOME**

Includes:

A.

In the case of a utility engaged in selling telephony or telephone service, only receipts from local exchange service wholly consummated within the Village.

B.

In the case of a utility engaged in selling telegraphy or telegraph service, only receipts from transactions wholly consummated within the Village.

C.

In the case of any utility other than described in Subsections A and B hereof:

(1)

Receipts received in, or by reason of, any sale, conditional or otherwise, made (except sales hereinafter referred to with respect to which it is provided that profits from the sale shall be included in gross income) or service rendered for ultimate consumption or use by the purchaser in the Village, including cash, credits and property of any kind or nature (whether or not such sale is made or such service is rendered for profit), without any deductions therefrom on account of the cost of the property sold, the cost of the materials used, labor or services or other costs, interest or discount paid or any other expense whatsoever.

(2)

Profits from the sale of securities.

(3)

Profits from the sale of real property growing out of the ownership or use of or interest in such property.

(4)

Profits from the sale of personal property (other than property of a kind which would be properly included in the inventory of a taxpayer if on hand at the close of the period for which a return is made).

(5)

Receipts from interest, dividends and royalties derived from sources within the Village (other than such as are received from a corporation, a majority of whose voting stock is owned by the taxpaying utility), without any deduction therefrom for any expenses whatsoever incurred in connection with the receipt thereof.

(6)

Profits from any transaction (except sales for resale and rentals) within the Village whatsoever.

**GROSS OPERATING INCOME**

Includes receipts received in or by reason of any sale, conditional or otherwise, made for ultimate consumption or use by the purchaser of gas, electricity, steam, water, refrigeration, cable, internet or broadband service, telephony or telegraphy or in or by reason of the furnishing for such consumption or use of gas, electric, steam, water, refrigeration, telephone or telegraph service in the Village, including cash, credits and property of any kind or nature, without deduction therefrom on account of the cost of the property sold, the cost of the materials used, labor or services or other costs, interest or discount paid or any other expense whatsoever.

**PERSON**

Persons, corporations, companies, associations, joint-stock associations, copartnerships, estates, assignees of rents, any persons acting in a fiduciary capacity or any other entity and persons, their assignees, lessees, trustees or receivers, appointed by any court whatsoever or by any other means, except the state, municipality, public districts and corporations and associations organized and operated exclusively for religious, charitable or educational purposes, no part of the net earnings of which inures to the benefit of any private shareholder or individual.

**UTILITY**

Includes:

A.

Every person subject to the supervision of the New York State Department of Public Service, except persons engaged in the business of operating or leasing sleeping and parlor railroad cars or of operating railroads other than street-surface, rapid-transit, subway and elevated railroads.

B.

Every person (whether or not such person is subject to such supervision) engaged in the business of operating one or more omnibuses having a seating capacity of more than seven passengers.

C.

Every person (whether or not such person is subject to such supervision) who sells gas, electricity, steam, water, refrigeration, telephony or telegraphy, delivered through mains, pipes or wires, regardless of whether such activities are the main business of such person or are only incidental thereto or whether use is made of the public streets.

**§ 107-7 Applicability.**

This article and the tax imposed thereby shall:

A.

Apply only within the territorial limits of the Village.

B.

Not apply and the tax shall not be imposed on any transaction originating or consummated outside of the territorial limits of said Village, notwithstanding that some act is necessarily performed with respect to such transaction within such limits.



C.

Be in addition to any and all other taxes.

D.

Apply to all such subject income received on and after January 1, 2016

§107-8 Disposition of revenues.

All revenues resulting from the imposition of the tax imposed by this article shall be paid into the treasury of the Village and shall be credited to and deposited in the general fund of the Village.

§107-9 Village Treasurer's powers and duties; additional regulations.

The Village Treasurer shall be the chief enforcement officer of this article and shall make and be responsible for all collections hereunder. He shall also have the power and authority to make any rules, regulations and directives, not inconsistent with law and subject to the approval of the Board of Trustees of said Village, which, in his discretion, are reasonably necessary to facilitate the administration of this article and the collection of the taxes imposed hereby. Copies of all such rules, regulations and directives as may from time to time be promulgated shall be sent by registered mail to all utilities by the aforesaid Village Treasurer, subject to this article, which register as such with the Village Treasurer. All such rules, regulations and directives shall be deemed a part of this article.

§109-10 Records to be kept by utility.

Every utility subject to tax under this article shall keep such records of its business and in such form as the Village Treasurer may require, and such records shall be preserved for a period of three years unless the Village Treasurer directs otherwise.

§107-11 Returns.

A.

Time of filing. In each year hereafter, every utility subject to a tax hereunder shall file on or before February 25 a return for the preceding six calendar months of July through December, and on August 25 a return for the preceding six calendar months of January through June, each return including any period for which the tax imposed hereby or any amendment hereof is effective. However, any utility whose gross income or gross operating income for the aforesaid six-month period is less than \$3,000 may file a return annually on August 25 for the 12 calendar months next preceding each return date, including any period for which the tax imposed hereby or any amendment hereof is effective. Any utility, whether subject to tax under this article or not, may be required by the Village Treasurer to file an annual return. Returns filed for periods in 2016 shall exclude any income prior to July 1, 2016.

B.

Contents. Returns shall be filed with the Village Treasurer on a form to be furnished by him for such purpose and shall show thereon the gross income or gross operating income for the period covered by the return and such other information, data or matter as the Village Treasurer may require to be included therein. Every return shall have annexed thereto a certification by the head of the utility making the same or of the owner or of a copartner thereof or of a principal corporate officer to the effect that the statements contained therein are true.

§ 107-12 Payment of tax.

At the time of filing a return as required by this article, each utility shall pay to the Village Treasurer the tax imposed hereby for the period covered by such return. Such tax shall be due and payable at the time of filing of the return or, if a return is not filed when due, on the last day on which the return is required to be filed.

§ 107-13 Penalties and interest.

Any utility failing to file a return or a corrected return or failing to pay any tax or any portion thereof within the time required by this article shall be subject to a penalty of 5% of the amount of tax due, plus 1% of such tax for each month of delay or fraction thereof, except the first month, after such return was required to be filed or such tax became due; but the Village Treasurer, if satisfied that the delay was excusable, may, subject to the approval of the Board of Trustees, remit all or any portion of such penalty.

§ 107-14 Tax as operating cost.

The tax imposed by this article shall be charged against and be paid by the utility and shall not be added as a separate item to bills rendered by the utility to customers or others but shall constitute a part of the operating costs of such utility.

§ 107-15 Failure to file; insufficient and incorrect returns.

In case any return filed pursuant to this article shall be insufficient or unsatisfactory to the Village Treasurer, he may require at any time a further or supplemental return, which shall contain any data that may be specified by him, and if a corrected or sufficient return is not filed within 20 days after the same is required by notice from him or if no return is made for any period, the Village Treasurer shall determine the amount due from such available information and, if necessary, may estimate the tax due on the basis of external indexes or otherwise. He shall thereupon give notification of such determination to the utility liable for such tax. Such determination shall finally and irrevocably fix such tax, unless the utility against which it is assessed shall, within one year after the giving of notice of such determination, apply to him for a hearing or unless the Village Treasurer, on his own motion, shall reduce or amend the same. After such hearing he shall give notice of his decision to the utility liable for such tax.

§ 107-16 Review of final determination of tax payable.

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 the proceeding is commenced within 90 days after the giving of notice of such final determination; provided, however, that any such proceeding under said Article 78 shall not be instituted unless the amount of the tax sought to be reviewed, with such interest and penalties thereon as may be provided by local law, resolution or ordinance, shall be first deposited and an undertaking filed, in such amount and with such sureties 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 cost and charges which may accrue in the prosecution of such proceedings.



§107-17 Notice.

Any notice authorized or required under this article may be given by mailing the same to the intended utility in a post-paid envelope addressed to such utility at the address given in the last return filed by it under this article, or, if no return has been previously filed, then to such address as may be obtainable elsewhere. The mailing of such notice shall be presumptive evidence of the receipt of the same by the utility to which it is addressed. Any period of time which is determined according to the provisions of this section by the giving of notice shall commence to run from the date of the mailing of such notice.

§107-18 Refunds.

If, within one year from the giving of notice of any determination or assessment of any tax or penalty, the person liable for the tax shall make application for a refund thereof and the Village Treasurer or the court shall determine that such tax or penalty or any portion thereof was erroneously or illegally collected, the Village Treasurer shall refund the amount so determined. For like cause and within the same period, a refund may be made on the initiative of the Village Treasurer. However, no refund shall be made of a tax or penalty paid pursuant to a determination of the Village Treasurer as hereinbefore provided unless the Village Treasurer, after a hearing as hereinbefore provided or on his own motion, shall have reduced or amended the tax or penalty or it shall have been established in a proceeding in the manner provided in the Civil Practice Law and Rules that such determination was erroneous or illegal. An application for a refund, made as hereinbefore provided, shall be deemed an application for the revision of any tax or penalty complained of, and the Village Treasurer may receive additional evidence with respect thereto. After making his determination, the Village Treasurer shall give notice thereof to the person interested, and he shall be entitled to commence a proceeding to review such determination.

§107-19 Review for refund of incorrect collections.

Where any tax imposed hereunder shall have been erroneously, illegally or unconstitutionally collected and application for the refund thereof duly made to the Village Treasurer and he has denied such refund, such determination shall be reviewable by a proceeding under Article 78 of the Civil Practice Law and Rules; provided, however, that such proceeding is instituted within 90 days after the giving of the notice of such denial, that a final determination of tax due was not previously made and that an undertaking is filed with the Village Treasurer, in such amount and with such sureties 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 which may accrue in the prosecution of such proceeding.

§107-20 Limitations of additional tax.

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

§107-21 Additional powers of Treasurer.

In addition to any other powers herein given the Village Treasurer and in order to further ensure payment of the tax imposed hereby, he shall have the power, subject to the approval of the Board of Trustees, to:



A.

Prescribe the form of all reports and returns required to be made hereunder.

B.

Take testimony and proofs, under oath, with reference to any matter hereby entrusted to him.

C.

Subpoena and require the attendance of witnesses and the production of all relevant books, papers, records and documents.

§ 107-22 Enforcement actions.

Whenever any person fails to pay any tax or penalty imposed by this article, the Village Attorney shall, upon the request of the Village Treasurer and with the approval of the Board of Trustees, bring an action to enforce payment of said tax. The proceeds of any judgment obtained in any such action shall be paid to the Village Treasurer. Each such tax and penalty shall be a lien upon the property of the person liable to pay the same, in the manner and to the same extent that the tax and penalty imposed by a § 186-a of the Tax Law of the State of New York is made a lien.