

AT A REGULAR MEETING OF THE COMMON COUNCIL OF THE CITY OF PLATTSBURGH,  
NEW YORK, HELD APRIL 12, 1962.

PRESENT: MAYOR TYRELL, ALDERMEN BOOTH, BEAUVAIS, QUINN, SABOURIN,  
BRANON AND FLYNN.

ABSENT: NONE

BY ALDERMAN BRANON; SECONDED BY ALDERMAN BEAUVAIS:

### LOCAL LAW NO. 3 OF 1962

A LOCAL LAW IMPOSING AN EXCISE TAX FOR THE PRIVILEGE OF USING WITHIN SUCH CITY ANY ARTICLE OF TANGIBLE PERSONAL PROPERTY PURCHASED AT RETAIL, AS AUTHORIZED BY PARAGRAPH (A) OF SECTION ONE OF CHAPTER TWO HUNDRED SEVENTY-EIGHT OF THE LAWS OF NINETEEN HUNDRED FORTY-SEVEN AS AMENDED, AND MAKING AN APPROPRIATION FOR THE ADMINISTRATION THEREOF.

BE IT ENACTED BY THE COMMON COUNCIL OF THE CITY OF PLATTSBURGH, AS FOLLOWS:

### COMPENSATING USE TAX

SECTION 1. DEFINITIONS. WHEN USED IN THIS LOCAL LAW, THE FOLLOWING TERMS SHALL MEAN OR INCLUDE:

(A) "USE." THE EXERCISE OF ANY RIGHT OR POWER OVER TANGIBLE PERSONAL PROPERTY BY THE PURCHASER THEREOF AND INCLUDES BUT IS NOT LIMITED TO THE RECEIPT, STORAGE OR ANY KEEPING OR RETENTION FOR ANY LENGTH OF TIME, WITHDRAWAL FROM STORAGE, ANY INSTALLATION, ANY AFFIXATION TO REAL OR PERSONAL PROPERTY, OR ANY CONSUMPTION OF SUCH PROPERTY.

(B) "SALE" OR "PURCHASE." ANY TRANSFER OF TITLE OR POSSESSION OR BOTH, EXCHANGE OR BARTER, LICENSE TO USE, LICENSE TO CONSUME, CONDITIONAL OR OTHERWISE, IN ANY MANNER OR BY ANY MEANS WHATSOEVER FOR A CONSIDERATION, OR ANY AGREEMENT THEREFOR, OF TANGIBLE PERSONAL PROPERTY.

(C) "VENDOR." EVERY PERSON MAKING SALES OF TANGIBLE PERSONAL PROPERTY IN THE CITY, PROVIDED, HOWEVER, THAT WHEN IN THE OPINION OF THE CITY CHAMBERLAIN IT IS NECESSARY FOR THE EFFICIENT ADMINISTRATION OF THIS LOCAL LAW TO REGARD ANY SALESMAN, REPRESENTATIVE, PEDDLER OR CANVASSER AS THE AGENT OF THE DEALER, DISTRIBUTOR, SUPERVISOR OR EMPLOYER UNDER WHOM HE OPERATES OR FROM WHOM HE OBTAINS THE TANGIBLE PERSONAL PROPERTY SOLD BY HIM, THE CITY CHAMBERLAIN MAY, IN HIS DISCRETION, TREAT AND REGARD SUCH AGENT AS THE VENDOR JOINTLY RESPONSIBLE WITH HIS PRINCIPAL, EMPLOYER OR SUPERVISOR FOR THE COLLECTION AND PAYMENT OVER OF THE TAX.

(D) "PURCHASE AT RETAIL" OR "SALE AT RETAIL." A SALE TO ANY PERSON FOR ANY PURPOSE OTHER THAN (1) FOR RESALE IN THE FORM OF TANGIBLE PERSONAL PROPERTY, OR (2) FOR INCORPORATION OF SUCH PROPERTY AS A MATERIAL OR A PART INTO OR FOR USE OR CONSUMPTION DIRECTLY AND EXCLUSIVELY IN THE PRODUCTION OF TANGIBLE PERSONAL PROPERTY, FOR SALE, BY MANUFACTURING, PROCESSING, ASSEMBLING, REFINING, MINING, EXTRACTING, FARMING, AGRICULTURE, HORTICULTURE OR FLORICULTURE. SUCH TERM ALSO SHALL BE DEEMED TO INCLUDE THE SALE OF THE SERVICES OF PRODUCING, FABRICATING, PROCESSING, PRINTING OR, EXCEPT FOR THE IMPRINTING OF COPY UPON AN ALREADY PRINTED PRODUCT, IMPRINTING TANGIBLE PERSONAL PROPERTY, TO A PERSON WHO DIRECTLY OR INDIRECTLY FURNISHES THE TANGIBLE PERSONAL PROPERTY (NOT PURCHASED BY HIM FOR DISPOSITION OR USE AS SPECIFIED IN CLAUSES (1) AND (2) HEREOF)

UPON WHICH SUCH SERVICES ARE PERFORMED OTHER THAN THE RENDERING OF SERVICES IN CONNECTION WITH THE REPAIR, ALTERATION, OR RECONDITIONING OF TANGIBLE PERSONAL PROPERTY ON BEHALF OF THE OWNER THEREOF TO REFIT IT FOR THE USE FOR WHICH IT WAS ORIGINALLY PRODUCED.

(E) "TANGIBLE PERSONAL PROPERTY." CORPOREAL PERSONAL PROPERTY OF ANY NATURE WHATSOEVER, INCLUDING PROPERTY WHICH LOSES ITS IDENTITY BY AFFIXATION TO REAL PROPERTY AND INCLUDING GAS, STEAM AND REFRIGERATION.

(F) "PERSON." INCLUDES 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, WHETHER APPOINTED BY A COURT OR OTHERWISE AND ANY COMBINATION OF INDIVIDUALS.

(G) "RETURN." INCLUDES ANY RETURN FILED OR REQUIRED TO BE FILED AS HEREIN PROVIDED.

(H) "CITY CHAMBERLAIN." THE CITY CHAMBERLAIN OF THIS CITY.

SECTION 2. IMPOSITION OF TAX. COMMENCING JULY 1, 1962, THERE IS HEREBY IMPOSED AND THERE SHALL BE PAID BY EVERY PERSON A TAX ON THE USE WITHIN THE CITY OF ANY TANGIBLE PERSONAL PROPERTY PURCHASED AT RETAIL. SUCH TAX SHALL BE AT THE RATE OF 2% OF THE CONSIDERATION GIVEN OR CONTRACTED TO BE GIVEN FOR SUCH PROPERTY OR ITS USE PLUS THE COST OF TRANSPORTATION, EXCEPT WHERE SUCH COST IS STATED AND CHARGED SEPARATELY.

SECTION 3. EXEMPTIONS. THE PROVISIONS OF THIS LOCAL LAW SHALL NOT APPLY:

(A) IN RESPECT TO THE USE OF PROPERTY USED BY THE PURCHASER IN THE CITY PRIOR TO JULY 1ST, 1962.

(B) IN RESPECT TO THE USE OF PROPERTY PURCHASED BY THE USER WHILE A NONRESIDENT OF THE CITY. A PERSON, WHILE ENGAGED IN ANY MANNER IN CARRYING ON IN THE CITY ANY TRADE, BUSINESS, PROFESSION, VOCATION OR COMMERCIAL ACTIVITY, SHALL NOT BE DEEMED A NONRESIDENT WITH RESPECT TO THE USE OF PROPERTY IN OR IN CONNECTION WITH SUCH TRADE, BUSINESS, PROFESSION, VOCATION OR COMMERCIAL ACTIVITY.

(C) IN RESPECT TO THE USE OF PROPERTY IF THE SALE THEREOF HAS ALREADY BEEN OR WILL BE SUBJECT TO A SALES TAX IMPOSED BY THIS CITY AS AUTHORIZED BY CHAPTER TWO HUNDRED SEVENTY-EIGHT OF THE LAWS OF NINETEEN HUNDRED FORTY-SEVEN, AS AMENDED.

(D) IN RESPECT TO THE USE OF PROPERTY PURCHASED AT RETAIL, WHERE THE PURCHASE OF SUCH PROPERTY BECAUSE OF ITS NATURE OR USE OR BECAUSE OF THE IDENTITY OF ITS PURCHASER WOULD BE EXEMPT BY ANY APPLICABLE LAW FROM A TAX ON THE RETAIL SALE OF TANGIBLE PERSONAL PROPERTY.

(E) IN RESPECT TO THE USE OF PAPER IN THE PUBLICATION OF NEWSPAPERS AND PERIODICALS.

(F) IN RESPECT TO THE USE BY ANY ONE PERSON OF PROPERTY PURCHASED FROM VENDORS NOT MAINTAINING A PLACE OF BUSINESS IN THE CITY WHERE THE AGGREGATE VALUE OF SUCH PROPERTY SUBJECT TO THE TAX IMPOSED BY THIS LOCAL LAW IS LESS THAN TWENTY-FIVE DOLLARS IN VALUE DURING ANY QUARTERLY PERIOD.

(g) IN RESPECT TO THE USE OF PROPERTY WHICH IS CONVERTED INTO OR BECOMES AN INGREDIENT OR CONSTITUENT PART OF, OR IS TRANSFORMED OR WROUGHT INTO, ATTACHED OR SOLD WITH, A PRODUCT OR COMMODITY PRODUCED OR MANUFACTURED FOR SALE BY THE PURCHASER.

(h) IN RESPECT TO THE USE OF ANY PROPERTY, TO THE EXTENT THAT A RETAIL SALES TAX OR A COMPENSATING USE TAX WAS PAID THEREON TO ANY MUNICIPALITY IN THE STATE OF NEW YORK.

SECTION 4. VENDOR TO COLLECT TAX FROM PURCHASER. (a) EVERY VENDOR MAINTAINING A PLACE OF BUSINESS IN THE CITY AND MAKING SALES OF TANGIBLE PERSONAL PROPERTY THE USE OF WHICH IS TAXABLE UNDER THIS LOCAL LAW, AND EVERY OTHER VENDOR WHO, UPON APPLICATION TO THE CITY CHAMBERLAIN, HAS BEEN EXPRESSLY AUTHORIZED TO COLLECT THE TAX, SHALL AT THE TIME OF MAKING SUCH SALES, OR IF THE USE IS NOT THEN TAXABLE HEREUNDER, AT THE TIME SUCH USE BECOMES TAXABLE HEREUNDER, COLLECT THE TAX FROM THE PURCHASER. THE TAX TO BE COLLECTED SHALL BE STATED AND CHARGED SEPARATELY FROM THE SALE PRICE AND SHOWN SEPARATELY ON ANY RECORD THEREOF, AT THE TIME WHEN THE SALE IS MADE OR EVIDENCE OF SALE ISSUED OR EMPLOYED BY THE VENDOR, AND SHALL BE PAID BY THE PURCHASER TO THE VENDOR AS TRUSTEE FOR AND ON ACCOUNT OF THE CITY, AND THE VENDOR SHALL BE LIABLE FOR THE COLLECTION THEREOF AND FOR THE TAX. THE VENDOR SHALL BE PERSONALLY LIABLE FOR THE TAX COLLECTED OR REQUIRED TO BE COLLECTED UNDER THIS LOCAL LAW AND THE VENDOR SHALL HAVE THE SAME RIGHT IN RESPECT TO COLLECTING THE TAX FROM THE PURCHASER, OR IN RESPECT TO NON-PAYMENT OF THE TAX BY THE PURCHASER, AS IF THE TAX WERE A PART OF THE PURCHASE PRICE OF THE PROPERTY AND PAYABLE AT THE TIME OF THE SALE, PROVIDED THAT THE CITY CHAMBERLAIN SHALL BE JOINED AS A PARTY IN AN ACTION OR PROCEEDING TO COLLECT THE TAX. NO VENDOR SHALL ADVERTISE OR HOLD OUT TO THE PUBLIC IN ANY MANNER, DIRECTLY OR INDIRECTLY, THAT THE TAX IMPOSED BY THIS LOCAL LAW IS NOT CONSIDERED AN ELEMENT IN THE PRICE TO THE PURCHASER.

(b) WHERE THE VENDOR HAS NOT COLLECTED A TAX IMPOSED BY THIS LOCAL LAW, SUCH TAX SHALL BE PAYABLE BY THE PURCHASER DIRECTLY TO THE CITY CHAMBERLAIN AND IT SHALL BE THE DUTY OF THE PURCHASER TO FILE A RETURN THEREOF AND PAY THE TAX IMPOSED THEREON.

(c) FOR THE PURPOSE OF THE PROPER ADMINISTRATION OF THIS LOCAL LAW AND TO PREVENT EVASION OF THE TAX HEREBY IMPOSED, IT SHALL BE PRESUMED THAT THE USE OF TANGIBLE PERSONAL PROPERTY IS SUBJECT TO TAX UNTIL THE CONTRARY IS ESTABLISHED, AND THE BURDEN OF PROVING THAT THE USE IS NOT TAXABLE SHALL BE UPON THE VENDOR OR THE PURCHASER. UNLESS THE VENDOR SHALL HAVE TAKEN FROM THE PURCHASER A CERTIFICATE SIGNED BY AND BEARING THE NAME AND ADDRESS OF THE PURCHASER AND THE NUMBER OF HIS REGISTRATION CERTIFICATE TO THE EFFECT THAT THE PROPERTY WAS PURCHASED FOR RESALE, THE SALE SHALL BE DEEMED A TAXABLE SALE AT RETAIL.

SECTION 5. COLLECTION OF TAX FROM PURCHASER. THE CITY CHAMBERLAIN SHALL BY REGULATION PRESCRIBE A METHOD OR METHODS OR A SCHEDULE OR SCHEDULES OF THE AMOUNTS TO BE COLLECTED FROM PURCHASERS IN RESPECT TO ANY PROPERTY THE USE OF WHICH IS SUBJECT TO TAX UNDER THIS LOCAL LAW SO AS TO ELIMINATE FRACTIONS OF ONE CENT AND SO THAT THE AGGREGATE COLLECTIONS OF TAXES BY A VENDOR SHALL, AS FAR AS PRACTICABLE, EQUAL THREE PERCENTUM OF THE AGGREGATE VALUE OF THE TANGIBLE PERSONAL PROPERTY SOLD. SUCH SCHEDULE OR SCHEDULES MAY PROVIDE THAT NO TAX NEED BE COLLECTED FROM THE PURCHASER UPON RECEIPTS NOT EXCEEDING TWENTY-FIVE CENTS, AND MAY BE AMENDED FROM TIME TO TIME SO AS TO ACCOMPLISH THE PURPOSES HEREIN SET FORTH. THE CITY CHAMBERLAIN BY REGULATION MAY PROVIDE FOR THE COLLECTION OF THE TAX HEREBY IMPOSED BY THE USE OF STAMPS OR METERING MACHINES.

SECTION 6. RECORDS TO BE KEPT. EVERY PERSON SHALL KEEP RECORDS OF SALES AND OF THE TAX PAYABLE IN CONNECTION THEREWITH AND ALSO RECORDS OF PURCHASES IN SUCH FORM AS THE CITY CHAMBERLAIN MAY BY REGULATION REQUIRE IN ORDER TO FIX SUCH PERSON'S TAX LIABILITY. SUCH RECORDS SHALL BE OFFERED FOR INSPECTION AND EXAMINATION AT ANY TIME UPON DEMAND BY THE CITY CHAMBERLAIN OR HIS DULY AUTHORIZED AGENT OR EMPLOYEE AND SHALL BE PRESERVED FOR A PERIOD OF THREE YEARS, EXCEPT THAT THE CITY CHAMBERLAIN MAY CONSENT TO THEIR DESTRUCTION WITHIN THAT PERIOD OR MAY REQUIRE THAT THEY BE KEPT LONGER.

SECTION 7. RETURNS. (A) EVERY VENDOR MAINTAINING A PLACE OF BUSINESS IN THIS CITY AND EVERY VENDOR NOT MAINTAINING SUCH PLACE OF BUSINESS BUT WHO, UPON APPLICATION TO THE CITY CHAMBERLAIN, HAS BEEN EXPRESSLY AUTHORIZED TO COLLECT THE TAX, SHALL FILE WITH THE CITY CHAMBERLAIN A RETURN FOR THE QUARTERLY PERIODS ENDING SEPTEMBER THIRTIETH, DECEMBER THIRTY-FIRST, MARCH THIRTY-FIRST AND JUNE THIRTIETH OF EACH YEAR, SHOWING THE AGGREGATE VALUE OF THE TANGIBLE PERSONAL PROPERTY SOLD BY THE VENDOR, THE USE OF WHICH BECAME SUBJECT TO THE TAX IMPOSED BY THIS LOCAL LAW DURING THE PRECEDING QUARTERLY PERIOD. THE CITY CHAMBERLAIN MAY PERMIT OR REQUIRE RETURNS TO BE MADE BY SHORTER OR LONGER PERIODS AND UPON SUCH DATES AS HE MAY SPECIFY.

(B) EVERY PERSON PURCHASING TANGIBLE PERSONAL PROPERTY, THE USE OF WHICH IS SUBJECT TO THE TAX IMPOSED BY THIS LOCAL LAW, AND WHO HAS NOT PAID THE TAX DUE HEREUNDER TO A VENDOR REQUIRED OR AUTHORIZED TO COLLECT THE TAX, SHALL FILE WITH THE CITY CHAMBERLAIN A RETURN FOR SUCH QUARTERLY PERIODS, SHOWING THE VALUE OF TANGIBLE PERSONAL PROPERTY PURCHASED BY SUCH PERSON, THE USE OF WHICH BECAME SUBJECT TO THE TAX IMPOSED BY THIS LOCAL LAW DURING THE RESPECTIVE QUARTERLY PERIODS AND WITH RESPECT TO WHICH THE TAX WAS NOT PAID TO A VENDOR REQUIRED OR AUTHORIZED HEREUNDER TO COLLECT THE TAX.

(C) SUCH RETURNS SHALL BE FILED WITHIN TWENTY DAYS FROM THE EXPIRATION OF THE PERIOD COVERED THEREBY. THE CITY CHAMBERLAIN MAY PERMIT OR REQUIRE RETURNS TO BE MADE BY SHORTER OR LONGER PERIODS AND UPON SUCH DATES AS HE MAY SPECIFY.

(D) THE FORM OF RETURN SHALL BE PRESCRIBED BY THE CITY CHAMBERLAIN AND SHALL CONTAIN SUCH INFORMATION AS HE MAY DEEM NECESSARY FOR THE PROPER ADMINISTRATION OF THIS LOCAL LAW. THE CITY CHAMBERLAIN MAY REQUIRE AMENDED RETURNS TO BE FILED WITHIN TWENTY DAYS AFTER NOTICE AND TO CONTAIN THE INFORMATION SPECIFIED IN THE NOTICE AND MAY INSPECT THE BOOKS AND RECORDS OF ANY PERSON PERTAINING TO HIS RECEIPTS.

(E) IF A RETURN REQUIRED BY THIS LOCAL LAW IS NOT FILED OR IF A RETURN WHEN FILED IS INCORRECT OR INSUFFICIENT ON ITS FACE THE CITY CHAMBERLAIN SHALL TAKE THE NECESSARY STEPS TO ENFORCE THE FILING OF SUCH A RETURN OR OF A CORRECTED RETURN.

SECTION 8. PAYMENT OF TAX. AT THE TIME OF FILING THE RETURN THE VENDOR OR PURCHASER, AS THE CASE MAY BE, SHALL PAY TO THE CITY CHAMBERLAIN THE TAXES IMPOSED BY THIS LOCAL LAW AS WELL AS ALL OTHER MONEYS COLLECTED BY THE VENDOR ACTING OR PURPORTING TO ACT UNDER THE PROVISIONS OF THIS LOCAL LAW. ALL THE TAXES FOR THE PERIOD FOR WHICH A RETURN IS REQUIRED TO BE FILED SHALL BE DUE FROM THE VENDOR OR PURCHASER, AS THE CASE MAY BE, AND PAYABLE TO THE CITY CHAMBERLAIN ON OR BEFORE THE DATE FIXED 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 RECEIPTS AND THE TAXES DUE THEREON. WHERE THE CITY CHAMBERLAIN BELIEVES

THAT ANY VENDOR IS ABOUT TO CEASE BUSINESS, LEAVE THE STATE, OR REMOVE OR DISSIPATE ASSETS, OR FOR ANY OTHER SIMILAR REASON HE DEEMS IT NECESSARY IN ORDER TO PROTECT REVENUES UNDER THIS LOCAL LAW, HE MAY REQUIRE ANY VENDOR REQUIRED OR AUTHORIZED TO COLLECT THE TAX IMPOSED BY THIS LOCAL LAW TO FILE WITH HIM A BOND, ISSUED BY A SURETY COMPANY AUTHORIZED TO TRANSACT BUSINESS IN THIS STATE AND APPROVED BY THE SUPERINTENDENT OF INSURANCE OF THIS STATE AS TO SOLVENCY AND RESPONSIBILITY, IN SUCH AMOUNT AS THE CITY CHAMBERLAIN MAY FIX, TO SECURE PAYMENT OF ANY TAX OR PENALTIES AND INTEREST DUE OR WHICH MAY BECOME DUE FROM SUCH VENDOR. IN THE EVENT THAT THE CITY CHAMBERLAIN DETERMINES THAT A VENDOR IS TO FILE SUCH BOND HE SHALL GIVE NOTICE TO SUCH VENDOR TO THAT EFFECT SPECIFYING THE AMOUNT OF THE BOND REQUIRED. THE VENDOR SHALL FILE SUCH BOND WITHIN FIVE DAYS AFTER THE GIVING OF SUCH NOTICE UNLESS WITHIN SUCH FIVE DAYS THE VENDOR SHALL REQUEST IN WRITING A HEARING BEFORE THE CITY CHAMBERLAIN AT WHICH THE NECESSITY, PROPRIETY AND AMOUNT OF THE BOND SHALL BE DETERMINED BY THE CITY CHAMBERLAIN. SUCH DETERMINATION SHALL BE FINAL AND SHALL BE COMPLIED WITH WITHIN FIFTEEN DAYS AFTER THE GIVING OF NOTICE THEREOF. IN LIEU OF SUCH BOND, THERE MAY BE DEPOSITED SECURITIES APPROVED BY THE CITY CHAMBERLAIN OR CASH IN SUCH AMOUNT AS HE MAY PRESCRIBE, WHICH SHALL BE KEPT IN THE CUSTODY OF THE CITY CHAMBERLAIN WHO MAY AT ANY TIME WITHOUT NOTICE TO THE DEPOSITOR APPLY THEM TO ANY TAX OR INTEREST OR PENALTIES DUE, AND FOR THAT PURPOSE THE SECURITIES MAY BE SOLD BY HIM AT PUBLIC OR PRIVATE SALE UPON FIVE DAYS' NOTICE TO THE DEPOSITOR THEREOF.

SECTION 9. ASSESSMENT AND DETERMINATION OF TAX. IF A RETURN REQUIRED BY THIS LOCAL LAW IS NOT FILED, OR IF A RETURN WHEN FILED IS INCORRECT OR INSUFFICIENT THE AMOUNT OF TAX DUE SHALL BE ASSESSED BY THE CITY CHAMBERLAIN FROM SUCH INFORMATION AS MAY BE OBTAINABLE AND, IF NECESSARY, THE TAX MAY BE ESTIMATED ON THE BASIS OF EXTERNAL INDICES, SUCH AS NUMBER OF EMPLOYEES OF THE PERSON CONCERNED, RENTALS PAID, STOCK ON HAND, OR OTHER FACTORS. WRITTEN NOTICE OF SUCH ASSESSMENT SHALL BE GIVEN TO THE PERSON LIABLE FOR THE COLLECTION OR PAYMENT OF THE TAX. SUCH ASSESSMENT SHALL FINALLY AND IRREVOCABLY FIX AND DETERMINE THE TAX UNLESS THE PERSON AGAINST WHOM IT IS ASSESSED, WITHIN NINETY DAYS AFTER THE GIVING OF NOTICE OF SUCH ASSESSMENT, SHALL APPLY TO THE CITY CHAMBERLAIN FOR A HEARING, OR UNLESS THE CITY CHAMBERLAIN OF HIS OWN MOTION SHALL REDETERMINE THE SAME. AFTER SUCH HEARING THE CITY CHAMBERLAIN SHALL GIVE NOTICE OF HIS DETERMINATION TO THE PERSON AGAINST WHOM THE TAX IS ASSESSED. THE DETERMINATION OF THE CITY CHAMBERLAIN SHALL BE REVIEWABLE FOR ERROR, ILLEGALITY OR UNCONSTITUTIONALITY OR ANY OTHER REASON WHATSOEVER BY A PROCEEDING UNDER ARTICLE SEVENTY-EIGHT OF THE CIVIL PRACTICE ACT IF APPLICATION THEREFOR IS MADE TO THE SUPREME COURT WITHIN NINETY DAYS AFTER THE GIVING OF THE NOTICE OF SUCH DETERMINATION. A PROCEEDING UNDER ARTICLE SEVENTY-EIGHT OF THE CIVIL PRACTICE ACT SHALL NOT BE INSTITUTED UNLESS THE AMOUNT OF ANY TAX SOUGHT TO BE REVIEWED, WITH PENALTIES AND INTEREST THEREON, IF ANY, SHALL BE FIRST DEPOSITED WITH THE CITY CHAMBERLAIN AND AN UNDERTAKING FILED WITH THE CITY CHAMBERLAIN, 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 THE PROCEEDING.

#### SECTION 10. REFUNDS.

(A) IN THE MANNER PROVIDED IN THIS SECTION THE CITY CHAMBERLAIN SHALL REFUND OR CREDIT ANY TAX ERRONEOUSLY, ILLEGALLY OR UNCONSTITUTIONALLY COLLECTED, IF APPLICATION TO THE CITY CHAMBERLAIN FOR SUCH REFUND SHALL BE

MADE WITHIN TWO YEARS FROM THE PAYMENT THEREOF. FOR LIKE CAUSE AND WITHIN THE SAME PERIOD A REFUND MAY BE SO MADE ON THE INITIATIVE AND ORDER OF THE CITY CHAMBERLAIN. WHENEVER A REFUND IS MADE THE REASONS THEREFOR SHALL BE STATED IN WRITING. SUCH APPLICATION MAY BE MADE BY THE PERSON UPON WHOM SUCH TAX WAS IMPOSED AND WHO HAS ACTUALLY PAID THE TAX. SUCH APPLICATION MAY ALSO BE MADE BY A VENDOR WHO HAS COLLECTED AND PAID SUCH TAX TO THE CITY CHAMBERLAIN PROVIDED THAT THE APPLICATION IS MADE WITHIN TWO YEARS OF THE PAYMENT BY THE PURCHASER TO THE VENDOR, BUT NO REFUND OF MONEY SHALL BE MADE TO THE VENDOR UNTIL HE SHALL FIRST ESTABLISH TO THE SATISFACTION OF THE CITY CHAMBERLAIN, UNDER SUCH REGULATIONS AS THE CITY CHAMBERLAIN MAY PRESCRIBE, THAT HE HAS REPAID TO THE PURCHASER THE AMOUNT FOR WHICH THE APPLICATION FOR REFUND IS MADE. THE CITY CHAMBERLAIN, IN LIEU OF ANY REFUND REQUIRED TO BE MADE, MAY ALLOW CREDIT THEREFOR ON PAYMENTS 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 CITY CHAMBERLAIN MAY RECEIVE EVIDENCE WITH RESPECT THERETO. AFTER MAKING HIS DETERMINATION THE CITY CHAMBERLAIN SHALL GIVE NOTICE THEREOF TO THE APPLICANT WHO SHALL BE ENTITLED TO REVIEW SUCH DETERMINATION BY A PROCEEDING PURSUANT TO ARTICLE SEVENTY-EIGHT OF THE CIVIL PRACTICE ACT, PROVIDED SUCH PROCEEDING IS INSTITUTED WITHIN NINETY 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 CITY CHAMBERLAIN 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.

(C) A PERSON SHALL NOT BE ENTITLED TO A REVISION, REFUND OR CREDIT OF A TAX UNDER THIS SECTION WHERE HE HAS HAD A HEARING OR AN OPPORTUNITY FOR A HEARING AS PROVIDED IN THIS LOCAL LAW, OR HAS FAILED TO AVAIL HIMSELF OF THE REMEDIES THEREIN PROVIDED.

SECTION 11. REMEDIES EXCLUSIVE. THE REMEDIES PROVIDED BY SECTIONS NINE AND TEN OF THIS LOCAL LAW SHALL BE EXCLUSIVE REMEDIES AVAILABLE TO ANY PERSON FOR THE REVIEW OF TAX LIABILITY IMPOSED BY THIS LOCAL LAW.

SECTION 12. PROCEEDINGS TO RECOVER TAX.

(A) WHENEVER ANY VENDOR OR PURCHASER OR OTHER PERSON SHALL FAIL TO COLLECT AND PAY OVER ANY TAX OR TO PAY ANY TAX, PENALTY OR INTEREST IMPOSED BY THIS LOCAL LAW THEREIN PROVIDED, THE CORPORATION COUNSEL SHALL, UPON THE REQUEST OF THE CITY CHAMBERLAIN BRING AN ACTION TO ENFORCE THE PAYMENT OF THE SAME. IF HOWEVER, THE CITY CHAMBERLAIN BELIEVES THAT ANY SUCH VENDOR, PURCHASER OR OTHER PERSON IS ABOUT TO CEASE BUSINESS, LEAVE THE STATE, OR REMOVE OR DISSIPATE ASSETS, OR FOR ANY OTHER SIMILAR REASON HE DEEMS IT NECESSARY IN ORDER TO PROTECT REVENUES UNDER THIS LOCAL LAW, HE MAY DECLARE SUCH TAX OR PENALTY TO BE IMMEDIATELY DUE AND PAYABLE AND MAY ISSUE A WARRANT IMMEDIATELY.

(B) AS AN ADDITIONAL OR ALTERNATE REMEDY, WHERE THE TAX SHOWN TO BE DUE ON A RETURN IS NOT PAID AT THE TIME OF FILING SUCH RETURN, OR AN ASSESSMENT OF TAX MADE UNDER SECTION NINE OF THIS LOCAL LAW IS NOT PAID WITHIN TEN DAYS FROM THE DATE OF THE NOTICE OF SUCH ASSESSMENT, OR WHERE THE CITY CHAMBERLAIN BELIEVES THAT ANY VENDOR, PURCHASER OR OTHER PERSON IS ABOUT TO CEASE BUSINESS, LEAVE THE STATE, OR REMOVE OR DISSIPATE ASSETS, OR FOR ANY OTHER SIMILAR REASON HE DEEMS IT NECESSARY IN ORDER TO PROTECT REVENUES UNDER THIS LOCAL LAW, HE MAY ISSUE A WARRANT, DIRECTED TO THE CLINTON COUNTY SHERIFF COMMANDING HIM TO LEVY UPON AND SELL THE REAL AND PERSONAL PROPERTY OF THE VENDOR OR PURCHASER OR OTHER PERSON LIABLE FOR THE TAX WHICH MAY BE FOUND WITHIN THE CITY, 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 CITY CHAMBERLAIN AND TO PAY TO HIM THE MONEY COLLECTED BY VIRTUE THEREOF WITHIN SIXTY DAYS AFTER THE RECEIPT OF SUCH WARRANT. THE SHERIFF SHALL WITHIN FIVE DAYS AFTER THE RECEIPT OF THE WARRANT FILE WITH THE CLINTON COUNTY CLERK A COPY THEREOF, AND THEREUPON SUCH CLERK SHALL ENTER IN THE JUDGMENT DOCKET THE NAME OF THE PERSON MENTIONED IN THE WARRANT AND THE AMOUNT OF THE 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 TITLE TO AND INTEREST IN 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 CITY CHAMBERLAIN A WARRANT OF LIKE TERMS, FORCE AND EFFECT MAY BE ISSUED AND DIRECTED TO ANY OFFICER OR EMPLOYEE OF THE CITY, 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 CITY CHAMBERLAIN MAY FROM TIME TO TIME ISSUE NEW WARRANTS AND SHALL ALSO HAVE THE SAME REMEDIES TO ENFORCE THE AMOUNT DUE THEREUNDER AS IF THE CITY HAD RECOVERED JUDGMENT THEREFOR AND EXECUTION THEREON HAD BEEN RETURNED UNSATISFIED.

SECTION 13. GENERAL POWERS OF THE CITY CHAMBERLAIN. IN ADDITION TO ALL OTHER POWERS GRANTED TO THE CITY CHAMBERLAIN, HE IS HEREBY AUTHORIZED AND EMPOWERED;

(A) TO MAKE, ADOPT AND AMEND RULES AND REGULATIONS APPROPRIATE TO THE CARRYING OUT OF THIS LOCAL LAW AND THE PURPOSES THEREOF;

(B) TO EXTEND, FOR CAUSE SHOWN, THE TIME OF FILING ANY RETURN FOR A PERIOD NOT EXCEEDING SIXTY DAYS, AND FOR CAUSE SHOWN, TO WAIVE, REMIT OR REDUCE PENALTIES OR INTEREST;

(C) TO REQUEST INFORMATION FROM THE DEPARTMENT OF TAXATION AND FINANCE OF THE STATE OF NEW YORK OR THE OFFICIALS OF ANY POLITICAL SUBDIVISION OF THIS STATE OR THE TREASURY DEPARTMENT OF THE UNITED STATES RELATIVE TO ANY PERSON; AND TO AFFORD INFORMATION TO SUCH DEPARTMENT OF TAXATION AND FINANCE OFFICIALS OR TREASURY DEPARTMENT RELATIVE TO ANY PERSON, ANY OTHER PROVISION OF THIS LOCAL LAW TO THE CONTRARY NOTWITHSTANDING;

(D) TO REQUIRE VENDORS AND PURCHASERS TO KEEP SUCH RECORDS AS HE MAY PRESCRIBE;

(D) TO DELEGATE HIS FUNCTIONS HEREUNDER TO A DEPUTY CHAMBERLAIN OR OTHER EMPLOYEE OR EMPLOYEES OF THE CITY;

(F) TO PRESCRIBE METHODS FOR DETERMINING THE VALUE OF TANGIBLE PERSONAL PROPERTY;

(G) TO ASSESS, REASSESS, DETERMINE, REVISE AND READJUST THE TAXES IMPOSED BY THIS LOCAL LAW.

#### SECTION 14. ADMINISTRATION OF OATHS AND COMPELLING TESTIMONY.

(A) THE CITY CHAMBERLAIN OR HIS EMPLOYEES OR AGENTS DULY DESIGNATED AND AUTHORIZED BY HIM SHALL HAVE POWER TO ADMINISTER OATHS AND TAKE AFFIDAVITS IN RELATION TO ANY MATTER OR PROCEEDING IN THE EXERCISE OF THEIR POWERS AND DUTIES UNDER THIS LOCAL LAW. THE CITY CHAMBERLAIN SHALL HAVE POWER TO SUBPOENA AND REQUIRE THE ATTENDANCE OF WITNESSES AND THE PRODUCTION OF BOOKS, PAPERS AND DOCUMENTS TO SECURE INFORMATION PERTINENT TO THE PERFORMANCE OF HIS DUTIES HEREUNDER AND OF THE ENFORCEMENT OF THIS LOCAL LAW AND TO EXAMINE THEM IN RELATION THERETO.

(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 AND DOCUMENTS CALLED FOR BY THE SUBPOENA OF THE CITY CHAMBERLAIN UNDER THIS LOCAL LAW.

(C) ANY PERSON WHO SHALL REFUSE TO TESTIFY OR TO PRODUCE BOOKS OR RECORDS OR WHO SHALL TESTIFY FALSELY IN ANY MATERIAL MATTER PENDING BEFORE THE CITY CHAMBERLAIN SHALL BE GUILTY OF A MISDEMEANOR, PUNISHMENT FOR WHICH SHALL BE A FINE OF NOT MORE THAN ONE THOUSAND DOLLARS OR IMPRISONMENT FOR NOT MORE THAN ONE YEAR, OR BOTH SUCH FINE AND IMPRISONMENT.

(D) THE OFFICERS WHO SERVE THE CITY CHAMBERLAIN'S SUMMONS OR SUBPOENA 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 OFFICERS SHALL BE THE CLINTON COUNTY SHERIFF AND HIS DULY APPOINTED DEPUTIES OR ANY OFFICERS OR EMPLOYEES OF THE CITY DESIGNATED TO SERVE SUCH PROCESS.

SECTION 15. REFERENCE TO TAX. WHEREVER REFERENCE IS MADE IN SALES TAGS OR PLACARDS OR ADVERTISEMENTS TO THIS TAX, SUCH REFERENCE SHALL BE SUBSTANTIALLY IN THE FOLLOWING FORM: "CITY OF PLATTSBURGH USE TAX," EXCEPT THAT IN ANY EVIDENCE OR MEMORANDUM OF SALE ISSUED OR EMPLOYED BY THE VENDOR THE WORD "TAX" WILL SUFFICE.

#### SECTION 16. REGISTRATION.

(A) ON OR BEFORE JULY 1ST, 1962, OR IN THE CASE OF VENDORS COMMENCING BUSINESS OR OPENING NEW PLACES OF BUSINESS AFTER SAID DATE, WITHIN THREE DAYS AFTER SUCH COMMENCEMENT OR OPENING, EVERY VENDOR SELLING TANGIBLE PERSONAL PROPERTY FOR USE WITHIN THE CITY AND MAINTAINING A PLACE OF BUSINESS IN THE CITY SHALL FILE WITH THE CITY CHAMBERLAIN A CERTIFICATE OF REGISTRATION IN A FORM PRESCRIBED BY HIM. A PERSON SELLING TANGIBLE PERSONAL PROPERTY FOR USE WITHIN THE CITY BUT NOT MAINTAINING A PLACE OF BUSINESS IN THE CITY, MAY, IF HE SO ELECTS, LIKEWISE FILE A CERTIFICATE OF REGISTRATION WITH THE CITY CHAMBERLAIN. THE CITY CHAMBERLAIN SHALL PROMPTLY THEREAFTER ISSUE WITHOUT CHARGE TO EACH VENDOR A CERTIFICATE EVIDENCING THE AUTHORITY OF SUCH VENDOR TO COLLECT THE TAX FROM THE PURCHASER AND DUPLICATES THEREOF FOR EACH ADDITIONAL PLACE OF BUSINESS



OF SUCH VENDOR. EACH CERTIFICATE OR DUPLICATE SHALL STATE THE PLACE OF BUSINESS TO WHICH IT IS APPLICABLE. SUCH CERTIFICATES OF AUTHORITY SHALL BE PROMINENTLY DISPLAYED IN THE PLACES OF BUSINESS OF THE VENDOR. A VENDOR WHO HAS NO REGULAR PLACE OF DOING BUSINESS SHALL ATTACH SUCH CERTIFICATE TO HIS CART, STAND, TRUCK OR OTHER MERCHANDISING DEVICE. SUCH CERTIFICATES SHALL BE NON-ASSIGNABLE AND NON-TRANSFERABLE AND SHALL BE SURRENDERED IMMEDIATELY TO THE CITY CHAMBERLAIN UPON THE VENDOR'S CEASING TO DO BUSINESS AT THE PLACE THEREIN NAMED. HOWEVER, A VENDOR WHO HAS REGISTERED PURSUANT TO THE PROVISIONS OF A LOCAL LAW IMPOSING A SALES TAX IN THIS CITY NEED NOT REGISTER AGAIN UNLESS THE CITY CHAMBERLAIN SHALL REQUIRE RE-REGISTRATION. THE FAILURE TO ISSUE OR SECURE A CERTIFICATE OF AUTHORITY SHALL NOT RELIEVE ANY VENDOR FROM THE DUTY OF COLLECTING THE TAX.

(B) BEGINNING JULY 1ST, 1962, OR ON THE THIRTIETH DAY AFTER THIS LOCAL LAW BECOMES EFFECTIVE, WHICHEVER IS LATER, A VENDOR SHALL REFUSE TO ACCEPT A CERTIFICATE THAT ANY PROPERTY UPON WHICH A TAX IS IMPOSED BY THIS LOCAL LAW IS PURCHASED FOR RESALE AND SHALL COLLECT THE TAX IMPOSED BY THIS LOCAL LAW UNLESS THE PURCHASER SHALL HAVE FILED A CERTIFICATE OF AUTHORITY TO COLLECT THE TAX IMPOSED BY THIS LOCAL LAW; PROVIDED, HOWEVER THAT THE PAYMENT OF THE TAX BY SUCH PURCHASER SHALL NOT RELIEVE THE PURCHASER OF THE DUTY HEREIN IMPOSED UPON SUCH PURCHASER TO COLLECT THE TAX UPON ANY RESALE MADE BY HIM; BUT SUCH PURCHASER WHO SHALL THEREAFTER FILE A CERTIFICATE OF REGISTRATION AND RECEIVE A CERTIFICATE OF AUTHORITY TO COLLECT THE TAX MAY, UPON APPLICATION THEREFOR, RECEIVE A REFUND OF THE TAXES PAID BY HIM UPON PROPERTY THEREAFTER RESOLD BY HIM AND UPON THE RECEIPTS FROM WHICH HE SHALL HAVE COLLECTED AND PAID OVER TO THE CITY CHAMBERLAIN THE TAX HEREIN IMPOSED.

#### SECTION 17. PENALTIES AND INTEREST.

(A) ANY PERSON WHO, WITHOUT INTENT TO EVADE THE TAX IMPOSED BY THIS LOCAL LAW, FAILS TO PAY THE TAX WHEN DUE, SHALL PAY INTEREST AT THE RATE OF SIX PER CENTUM PER ANNUM FROM THE DUE DATE OF THE TAX TO THE DATE OF PAYMENT, OR TO THE TENTH DAY AFTER THE DATE OF THE NOTICE OF ASSESSMENT OF SUCH TAX, WHICHEVER DATE IS EARLIER. IF SUCH TAX IS ASSESSED AND IS NOT PAID WITHIN TEN DAYS FROM THE DATE OF THE NOTICE OF ASSESSMENT, SUCH PERSON, IN ADDITION TO SUCH INTEREST, SHALL PAY A PENALTY OF FIVE PER CENTUM OF THE AMOUNT OF TAX DUE PLUS INTEREST AT THE RATE OF ONE PER CENTUM OF SUCH TAX FOR EACH FULL MONTH AFTER THE DATE OF THE NOTICE OF ASSESSMENT, DURING WHICH THE TAX REMAINS UNPAID.

(B) ANY PERSON WHO, WITH INTENT TO EVADE THE TAX IMPOSED BY THIS LOCAL LAW, FAILS TO PAY THE TAX WHEN DUE, SHALL PAY A PENALTY EQUAL TO THE AMOUNT OF TAX DUE PLUS INTEREST AT THE RATE OF ONE PER CENTUM OF SUCH TAX FOR EACH FULL MONTH FROM THE DUE DATE OF THE TAX TO THE DATE OF PAYMENT.

(C) ANY VENDOR OR PURCHASER WILFULLY FAILING TO FILE A RETURN REQUIRED BY THIS LOCAL LAW, 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 LOCAL LAW, WHICH IS WILFULLY FALSE, AND ANY VENDOR WILFULLY FAILING TO FILE A BOND REQUIRED TO BE FILED PURSUANT TO THIS LOCAL LAW, OR WILFULLY FAILING TO FILE A REGISTRATION CERTIFICATE AND SUCH DATA IN CONNECTION THEREWITH AS THE CITY CHAMBERLAIN MAY BY REGULATION OR OTHERWISE REQUIRE OR TO DISPLAY OR SURRENDER THE CERTIFICATE OF AUTHORITY AS REQUIRED BY THIS LOCAL LAW OR ASSIGNING OR TRANSFERRING SUCH CERTIFICATE OF AUTHORITY, AND ANY VENDOR WILFULLY FAILING TO CHARGE

SEPARATELY FROM THE SALES PRICE THE TAX HEREIN IMPOSED OR WILFULLY FAILING TO STATE SUCH TAX SEPARATELY ON ANY EVIDENCE OF SALE ISSUED OR EMPLOYED BY THE VENDOR, OR WILFULLY FAILING OR REFUSING TO COLLECT SUCH TAX FROM THE PURCHASER, AND ANY VENDOR WHO SHALL REFER OR CAUSE REFERENCE TO BE MADE TO THIS TAX IN ANY SALES TAG, PLACARD OR ADVERTISEMENT IN A FORM OR MANNER OTHER THAN THAT REQUIRED BY THIS LOCAL LAW, AND ANY VENDOR WILFULLY FAILING TO KEEP THE RECORDS REQUIRED BY THIS LOCAL LAW, SHALL, IN ADDITION TO THE PENALTIES HEREIN OR ELSEWHERE PRESCRIBED, BE GUILTY OF A MISDEMEANOR, PUNISHMENT FOR WHICH SHALL BE A FINE OF NOT MORE THAN ONE THOUSAND DOLLARS OR IMPRISONMENT FOR NOT MORE THAN ONE YEAR, OR BOTH SUCH FINE AND IMPRISONMENT.

(D) THE CERTIFICATE OF THE CITY CHAMBERLAIN 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 FILED, OR THAT INFORMATION HAS NOT BEEN SUPPLIED PURSUANT TO THE PROVISIONS OF THIS LOCAL LAW, SHALL BE PRESUMPTIVE EVIDENCE THEREOF.

#### SECTION 18. RETURNS TO BE SECRET.

EXCEPT IN ACCORDANCE WITH PROPER JUDICIAL ORDER, OR AS OTHERWISE PROVIDED BY LAW, IT SHALL BE UNLAWFUL FOR THE CITY CHAMBERLAIN OR ANY OFFICER OR EMPLOYEE OF THE CITY TO DIVULGE OR MAKE KNOWN IN ANY MANNER THE RECEIPTS, EXPENSES OR OTHER INFORMATION RELATING TO THE BUSINESS OF A TAXPAYER OR CONTAINED IN ANY RETURN REQUIRED UNDER THIS LOCAL LAW. 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 CITY IN AN ACTION OR PROCEEDING UNDER THE PROVISIONS OF THIS LOCAL LAW, OR ON BEHALF OF ANY PARTY TO ANY ACTION OR PROCEEDING UNDER THE PROVISIONS OF THIS LOCAL LAW WHEN THE RETURNS OR FACTS SHOWN THEREBY ARE DIRECTLY INVOLVED IN SUCH ACTION OR PROCEEDING, IN EITHER OF WHICH EVENTS THE COURTS 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 DULY AUTHORIZED REPRESENTATIVE OF A CERTIFIED COPY OF ANY RETURN FILED IN CONNECTION WITH HIS TAX NOR TO PROHIBIT THE PUBLICATION OF STATISTICS SO CLASSIFIED AS TO PREVENT THE IDENTIFICATION OF PARTICULAR RETURNS AND THE ITEMS THEREOF, OR THE INSPECTION BY THE CORPORATION COUNSEL OR OTHER LEGAL REPRESENTATIVE OF THE CITY, OR BY THE DISTRICT ATTORNEY OF THE 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 UNDER THIS LOCAL LAW MAY BE INSTITUTED. RETURNS SHALL BE PRESERVED FOR THREE YEARS AND THEREAFTER UNTIL THE CITY CHAMBERLAIN PERMITS THEM TO BE DESTROYED.

IT SHALL BE A MISDEMEANOR TO VIOLATE ANY PROVISION OF THIS SECTION AND IF THE OFFENDER BE AN OFFICER OR EMPLOYEE OF THE CITY HE SHALL BE DISMISSED FROM OFFICE AND BE INCAPABLE OF HOLDING ANY PUBLIC OFFICE OR EMPLOYMENT IN THE CITY FOR A PERIOD OF FIVE YEARS THEREAFTER.

#### SECTION 19. NOTICES AND LIMITATIONS OF TIME.

(A) ANY NOTICE AUTHORIZED OR REQUIRED UNDER THE PROVISIONS OF THIS LOCAL LAW SHALL BE IN WRITING AND SHALL BE SERVED PERSONALLY OR BY MAILING THE SAME TO THE PERSON FOR WHOM IT IS INTENDED IN A POSTPAID ENVELOPE ADDRESSED TO SUCH PERSON AT THE ADDRESS GIVEN IN THE LAST RETURN FILED BY HIM PURSUANT TO THE PROVISIONS OF THIS LOCAL LAW OR IN ANY APPLICATION MADE BY HIM 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 LOCAL LAW BY GIVING OF NOTICE SHALL COMMENCE TO RUN FROM THE DATE OF MAILING OF SUCH NOTICE.

(B) THE PROVISIONS OF THE CIVIL PRACTICE ACT 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 CITY TO LEVY, APPRAISE, ASSESS, DETERMINE OR ENFORCE THE COLLECTION OF ANY TAX OR PENALTY PROVIDED BY THIS LOCAL LAW. HOWEVER, EXCEPT IN THE CASE OF A WILFULLY 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.

(C) WHERE, BEFORE THE 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 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 20. DISPOSITION OF REVENUES. MONEYS COLLECTED FROM THE TAX IMPOSED BY THIS LOCAL LAW, AFTER DEDUCTING THEREFROM EXPENSES OF ADMINISTRATION AND COLLECTION AND AMOUNTS REFUNDED OR TO BE REFUNDED, SHALL BE PAID IN TO THE GENERAL FUND OF THE CITY OF PLATTSBURGH.

SECTION 21. CONSTRUCTION AND ENFORCEMENT. THIS RESOLUTION SHALL BE CONSTRUED AND ENFORCED IN CONFORMITY WITH CHAPTER TWO HUNDRED SEVENTY-EIGHT OF THE LAWS OF NINETEEN HUNDRED FORTY SEVEN, AS AMENDED, PURSUANT TO WHICH IT IS ENACTED.

SECTION 22. THE SUM OF ONE DOLLAR IS APPROPRIATED TO THE CITY CHAMBERLAIN FOR HIS EXPENSES IN ADMINISTERING THE TAX IMPOSED BY THIS LOCAL LAW.

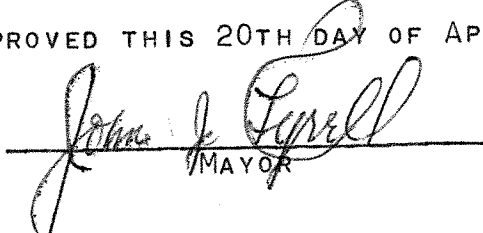
SECTION 23. THIS LOCAL LAW SHALL TAKE EFFECT IMMEDIATELY.

ON ROLL CALL, ALDERMEN BOOTH, BEAUVAIS, SABOURIN, BRANON AND FLYNN VOTED IN THE AFFIRMATIVE; ALDERMAN QUINN VOTED IN THE NEGATIVE; CARRIED.

THE FOREGOING LOCAL LAW CERTIFIED TO THE MAYOR THIS 20TH DAY OF APRIL, 1962.

  
CITY CLERK

THE FOREGOING LOCAL LAW IS HEREBY APPROVED THIS 20TH DAY OF APRIL, 1962.

  
MAYOR