

Section 4. Imposition of tax:

Pursuant to the authority granted in § 5-530 of the Village Law of the State of New York, from and after the effective date of this local law, there is hereby imposed:

- A. A tax equal to 1% of the gross income of every utility doing business in the territorial limits of the Village of Granville, which is subject to the supervision of the New York State Public Service Commission and which has an annual gross income in excess of Five Hundred (\$500.00) Dollars except motor carriers or brokers subject to Transportation Law § 240{i}EN.
- B. A tax equal to 1% of the gross income of every utility doing business in the territorial limits of the Village of Granville, which has an annual gross operating income in excess of Five Hundred (\$500.00) Dollars.

Section 5. Definitions:

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

A. Gross Income includes:

- 1. In the case of a utility engaged in selling telephony or telephone service, only receipts from local exchange service wholly consummated within the Village.
- 2. In the case of a utility engaged in selling telephony or telephone service, only receipts from transactions wholly consummated within the Village.
- 3. In the case of any utility other than described in Subsections 1 and 2 herein above, shall include:
 - i. Receipts received in or by reason of any sale, condition or otherwise (except sales hereinafter referred to with respect to which it is provided that profits from the sale shall be included in gross income), made or service rendered for ultimate consumption or use by a purchaser in the Village, including cash, credits and property of any kind or nature (whether or not such sale is and or 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 an other expense whatsoever;
 - ii. Profits from the sale of securities;
 - iii. Profits from the sale of real property growing out of the ownership or use of or interest in such property;

- iv. Profits from the sale of personal property (other than property of a kind which would properly be made);
- v. 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 receipts thereof;
- vi. Profits from any transaction (except sales for resale and rentals) within the Village whatsoever.

B. Gross Operating Income includes:

1. 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, telephony or telegraphy or in or by reason of the furnishing for such consumption or use of gas, electric, steam, water, refrigeration, telephone or telegraphy service in the Village, including cash, credits and property of any kind or nature, without deductions therefrom on account of the cost of the property sold, the cost of materials used, labor or services or to the costs, interest or discount paid, or any other expense whatsoever.

C. Person(s):

1. Includes persons, corporations, companies, associations, joint-stock associations, copartnership, estates, assignees of rents, any person 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. The word "person(s)" shall not include the state, municipality, public districts, and corporations and associations organized and operated exclusively for religious, charitable or education purposes, no part of the net earnings of which inures to the benefit of any private shareholder or individual.

D. UTILITY:

1. Every person subject to the supervision of the State Public Service Commission, except:
 - i. Persons engaged in the business of operating or leasing sleeping and parlor railroad cars; and

- ii. Persons engaged in the business of operating or leasing railroads other than street surface, rapid transit, subway, and elevated railroads.
2. Every person who sells gas, electricity, steam, water, refrigeration, telephony or telegraph delivered through mains, pipes or wires, whether or not such person is subject to the supervision of the State Public Service Commission or any other regulatory agency.
3. Every person who furnishes gas, electricity, steam, water, refrigeration, telephony or telegraph service, by means of mains, pipes, or wires, regardless of whether such activities are the main business of such persons or are only incidental thereto or of whether use is made of the public streets.

Section 6. Applicability:

1. This local law and the tax imposed thereby:
 - i. Shall apply only within the territorial limits of the Village of Granville.
 - ii. Shall not apply and the tax shall not be imposed on any transaction originating or consummated outside the territorial limits of the Village of Granville, notwithstanding that some act be necessarily performed with respect to such transaction within such limits.
 - iii. Shall be in addition to any and all other taxes.
 - iv. Shall apply to all subject income received on and after the effective date of this local law.

Section 7. Disposition of revenues:

1. 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.

Section 8. Collection and enforcement:

1. The Village Treasurer shall be the chief enforcement officer of this local law and shall make and be responsible for all collections hereunder. He shall also have the power and authority to make any rules or regulations or directives, not inconsistent with this local law, which, in his discretion, are reasonable necessary to facilitate the administration of this article and the collection of the taxes imposed hereby. Copies of all such rules and regulations and directives, as may from time to time be promulgated, shall be sent by

registered mail to all utilities subject to this article which register as such with the Village Treasurer. All such rules, regulations and directives shall be deemed part of this local law.

Section 9. Records:

1. Every utility subject to tax pursuant of this article shall keep such records of its business 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 otherwise directs.

Section 10. Returns; filings; contents:

A. Time of filing:

1. Every utility subject to a tax hereunder shall file on or before December 25 and June 25 of year a return for the sic calendar months preceding each return date including any period for which a tax imposed hereby or any amendment hereof is effective. However, any utility whose average gross income or gross operating income for the aforesaid six-month period is less than Three Thousand (\$3,000.00) Dollars may file a return annually on December 25 for the 12 calendar months preceding such 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 local law or not, may be required by the Village Treasurer to file an annual return.

B. Contents of returns:

1. 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 to the a certification by the chief executive officer to the utility making the same or of the owner of a copartner thereof, or of a principal cooperate officer, to the effect that the statement contained therein are true.

Section 11. Payment:

1. At the time of filing a return as required by this local law, 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 the filing of the return or if a return is not filed when due, on the last dy on which the return is required to be filed.

Section 12. Penalties and interest:

1. Any utility failing to file a return or a corrected return, or to pay any tax or any portion thereof within the time required by this local law, 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, excepting the first month after such return was required to be filed or such tax became due; however, the Village Treasurer, if satisfied that the delay was excusable, may remit all or any portion of such penalty.

Section 13. Tax as operating cost:

1. The tax imposed by this local law 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.

Section 14. Failure to file returns or incorrect returns:

1. In the event a return filed pursuant to this local law shall be insufficient or unsatisfactory to the Village Treasurer, he may require a new or supplemental return, which shall contain any data that may be specified by him, and if a corrected or new return is not filed within 20 days after the same is required by notice from him, or if no return is made for a period, the Village Treasurer shall determine the amount due from such information as is available to him and may estimate the tax on the basis of external indices or otherwise. He shall 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, of his own motion, shall reduce same. After such hearing, he shall give notice of his decision to the utility liable for such tax.

Section 15. Review of final determination:

1. 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 commenced within 90 days after the giving of notice of such final determination; provided, however, that any such proceeding shall not be instituted unless the amount of any tax sought to be reviewed, with such interest and penalties thereon as may be provided, 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 costs and charges which may accrue in the prosecution of such proceedings.

Section 16. Notice:

1. Any notice authorized or required pursuant to this local law may be given by mailing the same to the utility for which it is intended, in a postpaid envelope, addressed to such utility at the address given by it in the last return filed by it or, if no return has been filed, then to such address as may be obtainable. The mailing of such notice shall be presumptive evidence of the receipt of same by the utility to which it is addressed. Any period of time given for compliance with such notice shall commence to run from the date of mailing of such notice.

Section 17. Refunds:

1. If, within one year from the giving of notice of any determination of 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. However, no refund shall be made of a tax or penalty paid pursuant to a determination of the Village Treasurer unless the Village Treasurer, after a hearing or of his own motion, shall have reduced the tax or penalty or it shall have been established in a proceeding under Article 78 of the Civil Practice Law and Rules that such determination was erroneous or illegal. An application for a refund shall be deemed an application for revision of any tax or penalty and the Article 78 of the Civil Practice Law and Rules may receive additional evidence with respect thereto.

Section 18. Limitation of additional tax:

1. Except in the case of a willfully false or fraudulent return no assessment or additional tax shall be made with respect to taxes imposed pursuant to this local law after the expiration of three years from the date of filing of a return; provided, however, that if no return has been filed, the tax may be assessed at any time.

Section 19. Powers of the Village Treasurer:

1. In addition to any other powers herein given to the Village Treasurer and in order to further insure payment of the tax imposed hereby, the Village Treasurer shall have the power to:

- i. Prescribe the form of all reports and returns required to be made hereunder.
- ii. Take the testimony and proofs, under oath, with reference to any matter enumerated in this local law.
- iii. Subpoena and require the attendance of witnesses and the production of books, papers, records and documents.

Section 20. Enforcement; action to enforce payment; lien:

1. Whenever any person shall fail to pay any tax or penalty imposed by this local law, the Village Attorney shall, upon the request of the Board of Trustees, bring an action to enforce payment of the same. This proceeds of any judgement 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 same manner and to the same extent as the tax imposed on real property by the Real Property Tax Law

Section 21. Validity:

1. The invalidity of any work, section, clause, paragraph, sentence, part or provision of this Local Law shall not effect the validity of any other part of this Local Law which can be given effect without such invalid part or parts.

Section 22. Effect on Other Laws:

1. All ordinances and laws or parts of ordinances and laws in conflict with the provisions of this Local Law are hereby superseded to the extent necessary to give this Local Law full force and effect during the effective period.

Section 23. Home Rule:

1. This Local Law is adopted pursuant to the authority granted to the Village as set forth in Section 10 of the Municipal Home Rule Law and Statutes of Local Government.

Section 24. Effective Date:

1. This local law shall take effect immediately upon the filing of this local law with the New York Secretary of State.

Be it Enacted, this ___ day of December, 2024 by the Village Board of Trustees of the Village of Granville, Washington County, New York.

Paul Labas, Mayor

Gordon Smith, Trustee

Heather Leaman, Trustee

Dean Hyatt, Trustee

Lisa Ackert, Trustee