



ERIE COUNTY COMPTROLLER

KEVIN R. HARDWICK

August 28, 2026

Timothy B. Howard, Supervisor
Town of Wales
12345 Big Tree Rd.
Wales Center, NY 14169

Re: Erie County Short Term Registry and Letters being Sent to Rental Operators

Dear Supervisor Howard:

I am writing to alert your office that Erie County Local Law 1-2024 concerning the County's imposition of hotel and short-term occupancy taxes formally applies the occupancy tax to short-term rentals ("STR") in houses and other domiciles, whether rented privately by the property owner, a management company, or via platforms such as Airbnb, VRBO, etc.

In addition, as you may know, New York State adopted a law requiring County governments to establish a countywide STR registry of rentals in each county. To help Erie County create our portal, the Erie County Comptroller's Office contracted Deckard, a consulting firm working nationally on STR registries and compliance. Deckard recently began sending letters to STRs to inform them of the State registry requirement and to direct them to register their STR with the Erie County Comptroller's Office.

We have learned that some STR owners that received a Deckard letter have expressed concerns about the validity of the letter and have contacted their town/village/city government posing questions and concerns. The letters asked STR owners with questions to contact the Erie County Comptroller's Office, but apparently, persons are contacting town, village and city governments. Some STR operators are also stating that Airbnb told them to disregard the letters.

I am writing to alert you that the letters from Deckard are legitimate. They are being mailed by Deckard from their California office and they are being sent with our knowledge to inform STRs of the new reporting requirement imposed by the State.

If you have any questions concerning these letters, the new Erie County STR registry or STR taxes, please do not hesitate to contact us at ErieCountyBedTax@erie.gov or 716-858-8400. Thank you for your consideration.

Sincerely,

A handwritten signature in blue ink, appearing to read "T. Callan".

Timothy C. Callan

Deputy County Comptroller