To: Town of Clinton Town Board

From: Common Senses Hudson Valley (CSHV)

Date: November 9, 2026

Re: Proposed Local Law Imposing Occupancy Tax (Chapter 210, Article X)

Dear Members of the Town Board:

CSHV asks the Board not to adopt the proposed occupancy tax. The Board is being asked to vote on a new tax without being told what it will raise, what it will pay for, or what it will cost the small businesses that must collect it. The only revenue projection in the public record comes from a developer with an application before the Town Planning Board.

1. No estimate, no plan.

The law says tourism brings "additional costs" to Town services (proposed § 210-31(B)). It does not say what those costs are or how much the tax will raise. The money goes into the general fund and "may be used for any lawful purpose" (§ 210-43). Neither the Town's 2027 Preliminary Budget (October 27, 2026) nor the budget presented for adoption (November 9, 2026) lists any revenue from this tax, even though the tax would begin January 1, 2027. A tax should come with a number and a purpose before the vote, not after.

The Board's November 10 agenda also lists the 2027 budget for adoption and a local law to override the State tax levy limit. The budget presented for adoption would raise the Town's own property taxes by about $538,000, or about 26 percent, from $2,034,098 in 2026 to $2,572,003 in 2027 (General Fund line A1001.1 and Highway Fund line D1001), even after using $350,000 of Town reserves (lines A9999 and D9999). These figures do not include the fire districts or the library, whose taxes the Town Board does not set. This law's own finding is that Town taxpayers are "largely bearing the burden" of the costs it describes (§ 210-31(B)), and when it asked the State for this tax, the Board said the revenue would help "without placing an additional burden on local residents" (Res. No. 19 of 2026). If the tax is meant to ease that burden, the Board should say how much it expects the tax to raise and whether that revenue will reduce future property tax levies.

2. The Town's own Comprehensive Plan already answers the problem this law describes.

The law rests on a finding that, "[d]ue to the Town's location and popularity as a tourist destination, the Town incurs additional costs in providing various Town services" (§ 210-31(B)). Clinton's Comprehensive Plan already speaks to the kind of tourism the Town should allow: "Clinton should allow only low-intensity tourist activities that are compatible with the rural character of the town's hamlets and open areas" (Recommendation 4.5, p. 185). Residents surveyed for the Plan "did not favor development aimed at making Clinton more attractive to tourists," although they found limited accommodations compatible with the hamlets, such as bed-and-breakfasts and inns, more acceptable (Plan p. 6). Small, local lodging fits the Plan. Large facilities do not, and the larger the facility, the larger the demand on Town services is likely to be. Yet when it asked the State for this tax, the Board said the revenue could support "tourism promotion efforts" (Res. No. 11).

In July, this Board found that conference centers, hotels and motels "are not currently regulated in a manner necessary to protect the rural character" of the Town (Local Law No. 2 of 2026, § 1). The third extension of the moratorium, listed for introduction on November 10, repeats that finding and states that the Board "is actively updating the Town's Comprehensive Plan which

will guide potential legislation" for these uses (proposed Local Law No. __ of 2026, § 1). Until that update is complete, the current Plan is the one the Town has, and it calls for "only low-intensity tourist activities." The answer to the costs of tourism is to hold to that Plan, not to count on revenue from the large-scale lodging it discourages.

3. The only number is the developer's, and it does not hold up.

The Six Senses Draft Environmental Impact Statement counts this tax at $645,913 in its first year, rising to $991,468 (DEIS App. P26; Exhibit A). The projection has three problems:

- It counts four years of tax. The State authority lasts three and ends in about August 2029 unless renewed (A.10522, § 2), and on the DEIS's own schedule the expanded facility could not open before about mid-2028 (DEIS pp. 8, 328).
- It assumes occupancy rising to 70% by year four, about 45 of 65 units rented on an average night, while the DEIS's typical day has 35 to 40 multi-day (overnight) clients (DEIS pp. 70–71, 74).
- It calls the $1,650 starting rate the "lodging portion of the programing" (P26) without saying how that portion is priced apart from meals and programs. This law taxes room rent only and has no rule for dividing a package price.

The Board should not rely on these figures or treat them as a project benefit.

4. Clinton's small businesses would carry the burden.

The tax has been described as one "paid by people that aren't our residents" (Town Board meeting, October 13, 2026, video at 16:51–17:08). But it is collected by local operators. Every bed-and-breakfast, campground and non-hosted short-term rental would have to register within ten days (§ 210-37), collect the tax, keep records for three years (§ 210-39), file quarterly returns (§ 210-40), and pay penalties if late (§ 210-47). Every rent is "presumed" taxable until the operator proves otherwise (§ 210-38(F)), and the operator is "Personally liable" for the tax (§ 210-38(B)). All of this for a tax whose authority ends in 2029 unless renewed.

5. The money does not follow the costs.

When it asked the State for this tax, the Town Board said tourism uses bring costs for "roads, fire, emergency medical services and infrastructure" (Res. No. 11; Res. No. 19 of 2026). At the Six Senses site, fire protection and emergency medical first response come from the West Clinton Fire District. The district is separate from the Town: its commissioners adopt its budget, the Town Board may not change it, and it is paid for by a district tax on property in the district (Town Law § 181). The amount the district will raise from property taxes, which the district sets and the Town Board does not, appears in the Town's 2027 budget at $976,110, up from $725,381, about 35 percent (line FD9720.1). This law sends every dollar to the Town's general fund (§ 210-43) and directs none of it to the fire district.

We urge the Board to reject this law. At a minimum, it should not vote until it has published what the tax is expected to raise and from whom, what costs it will cover, whether it will reduce the property tax levy, and what it will cost the Town and local operators to administer.

Respectfully submitted,

The Community Members of Common Senses Hudson Valley

Exhibit A. Six Senses' projected Town occupancy tax (DEIS Appendix P26, "P26.Projected Tax Revenue 08.21.2026.pdf," submitted by CECNY Land Holdings, LLC)

Year	Occupancy	Units	Nights/year	Average daily rate	Town tax (3%)
1	55%	65	365	$1,650	$645,913
2	63%	65	365	$1,815	$813,851
3	69%	65	365	$1,942	$953,731
4	70%	65	365	$1,990	$991,468

Year 1: 65 units × 365 nights × 55% × $1,650 × 3% = $645,913. The occupancy and rate assumptions appear in P26, not in the body of the DEIS. P26 states all four years' figures and describes its rates as "the anticipated average daily rate for the lodging portion of the programing."