

Town of Cheektowaga



CHEEKTOWAGA TOWN HALL
3301 BROADWAY STREET
CHEEKTOWAGA, NEW YORK 14227

Phone: (716) 686-3928

DENNIS DOMBROWSKI
COMPTROLLER
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Dear Sir/Madam:

Please be advised that on November 12, 2025, the Town of Cheektowaga enacted an Occupancy Tax (**Cheektowaga Town Code Chapter 200 Taxation; Article XI Occupancy Tax, ss. 45-53**) which applies directly to hotels, motels, apartment hotels, tourist homes, inns, clubs, boarding houses and other similar places of public accommodation situated and conducting business as such in the Town of Cheektowaga, whether or not meals are served, exempting those entities listed in **Section 220-48, C, 1-4** of said Code.

The current tax rate for your entity is three (3%) percent of the per diem rental rate for each room regardless of the time duration of its rental. Failure to meet your tax rate obligation shall subject you to a penalty of five (5%) percent of the amount of tax due per month, compounded monthly on the 11th day of each month, or any fraction of a month to a maximum of twenty-five (25%) percent for taxes owed for each twelve-month period.

The operator, owner or proprietor of any of the aforementioned entities shall, within *thirty (30) days* of receipt of this notice, file a completed copy of the enclosed Certificate of Registration with the Town of Cheektowaga Comptroller at his office located at Cheektowaga Town Hall, 3301 Broadway, Room 105, Cheektowaga, New York 14227. In the event you are a newly completed entity you **must** file the Certificate of Registration prior to receiving a Certificate of Occupancy.

You are encouraged to review the Code of the Town of Cheektowaga, Chapter 220-45 through 220-54, inclusive, for the local law herein cited.

Regards,

Dennis R. Dombrowski
Comptroller
Town of Cheektowaga

Cc:
Cheektowaga Town Board
Supervisor Brian Nowak