ESSEX COUNTY, NEW YORK

Registration Certificate & Tax Portal User Guide

A step-by-step guide for short-term rental owners and property managers

About this guide

All short-term rentals in Essex County, NY must hold a valid **Registration Certificate** and report and remit the County occupancy tax **every month** for nights the property is occupied by guests. This guide walks you through the online portal, from creating your account to filing and paying your monthly occupancy tax.

What's inside

1	**Before you start**	What to have ready
2	**Create your account**	First-time users
3	**Log in**	Returning users
4	**Your dashboard**	Certificates and tax returns
5	**Apply for a Registration Certificate**	The 7-step application
6	**View or update a certificate**	Change your contacts
7	**File and pay your occupancy tax**	Monthly reporting and payment
8	**Questions & help**	FAQ and contacts

Note: The portal is called the **Essex County, NY Registration Certificate and Tax Portal**. It works in any current web browser on a computer, tablet, or phone.

1. Before you start

Have the following ready so you can finish the application in one sitting.

- **A long-term email address**
  You will log in with this email, and **it cannot be changed later**. Property managers should use a shared company email, not an individual employee's.
- **Ownership & business identity**
  Legal name of the owner, business name (DBA) if the property is run by an LLC, corporation, or other entity, and the type of ownership (Individual, Partnership, or Corporation).
- **Property & location details**
  The physical address or Tax Map Number of the rental, the mailing address for tax correspondence, the type of establishment, and the number of rooms or units available for rent.
- **Management & contact information**
  A primary contact with a valid phone number and monitored email. If you use a rental agency or property management company, its name and address, and whether it will submit your occupancy tax.
- **An emergency contact**
  A person available 24/7 who can be at the property within one hour.
- **Listing links (optional)**
  Web links to where the rental is advertised, such as Airbnb or Vrbo.

Key rules to know

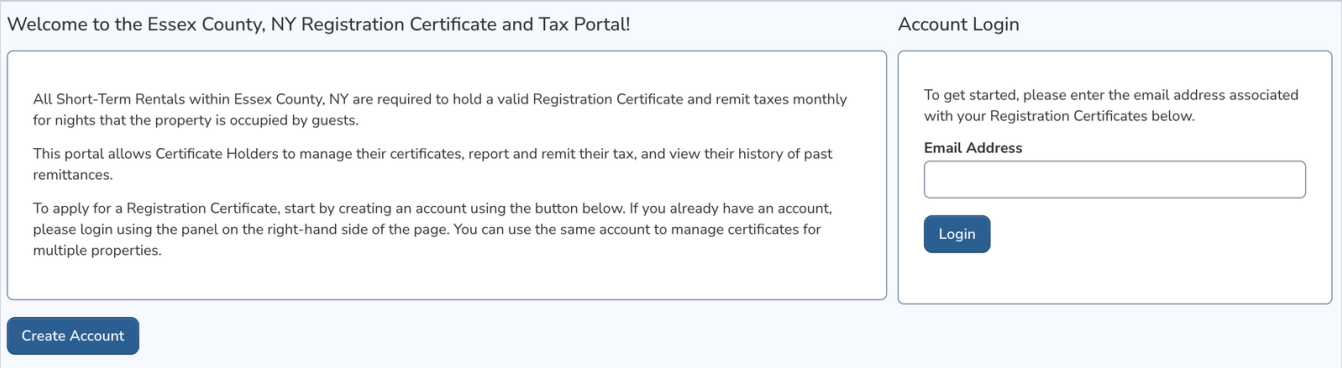
Occupancy tax	You must collect a **5% occupancy tax** from guests.
Monthly returns	Returns are filed **every month**, within **20 days after each month ends**, to avoid late penalties. If no guests stayed, file a **$0 (zero) return**.
Booking platforms	Under New York State law, Airbnb, Vrbo, and all other booking platforms collect and remit the occupancy tax to the County for you. You report that revenue, but no tax is due from you on it.
Direct/private bookings	For bookings made off a platform (for example, directly with you or with family and friends), you collect the 5% tax and remit it to the County.
Record keeping	Keep records for 2 years: stay dates, number of guests, cost of each stay, taxes collected, and your registration records.
Registration	Your registration lasts **2 years** and must be renewed every 2 years. Your registration number must appear on all listings and ads.

2. Create your account

If this is your first time using the portal, create an account. One account can manage Registration Certificates for multiple properties.

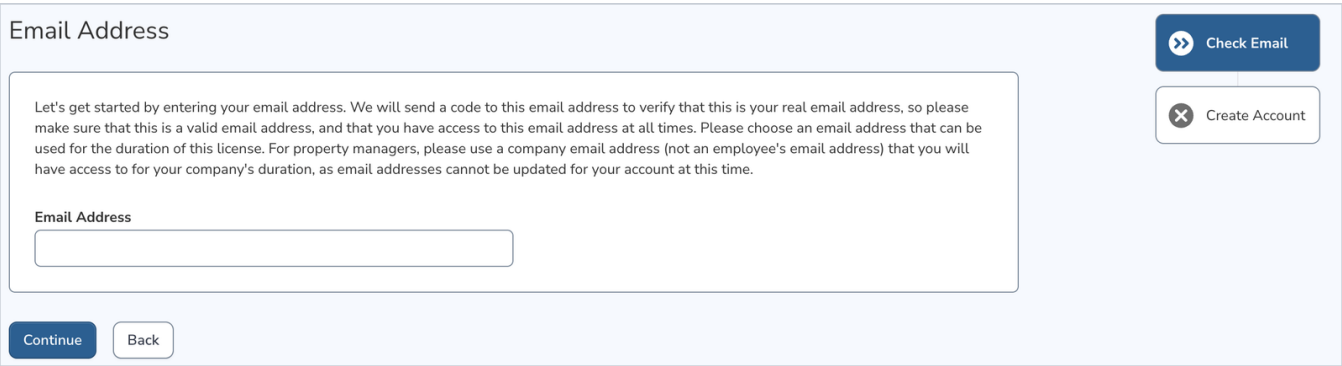
1 Click Create Account

On the portal welcome page, click the blue **Create Account** button below the welcome message.



2 Enter your email address

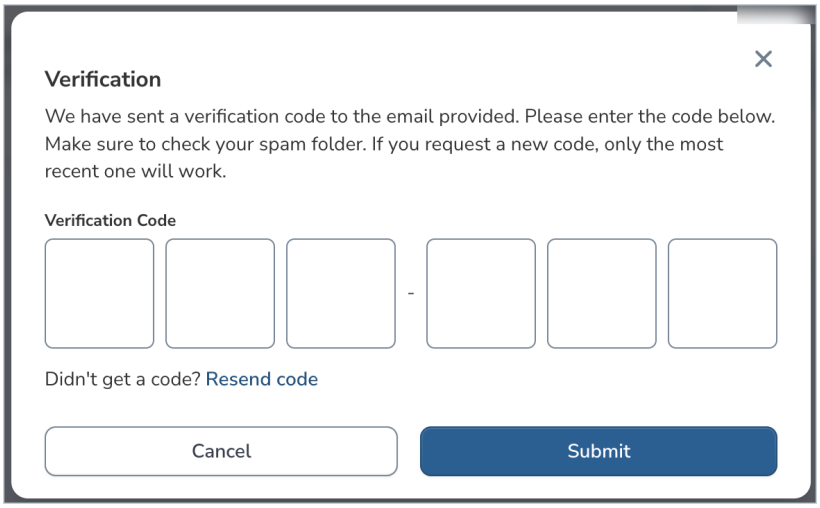
Type your email address and click **Continue**. The portal sends a verification code to this address.



Important: Choose an email you will have access to for as long as you hold the certificate. Email addresses **cannot be updated** once your account is created. Property managers should use a company email address.

3 Enter the verification code

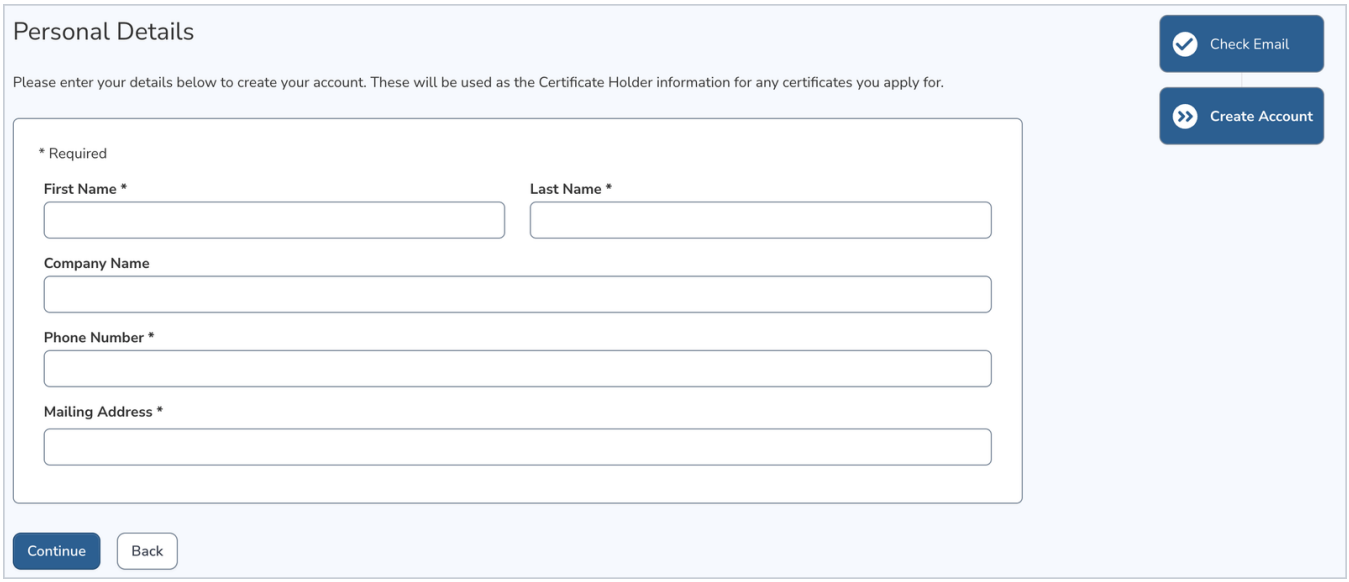
Check your inbox for a 6-digit code, enter it in the boxes, and click **Submit**. If you don't see it, check your spam folder or click **Resend code**. Only the most recent code will work.



4 Enter your personal details

Fill in your **First Name**, **Last Name**, **Phone Number**, and **Mailing Address**. **Company Name** is optional. Click **Continue** to finish creating your account.

These details are used as the **Certificate Holder** information for any certificates you apply for.

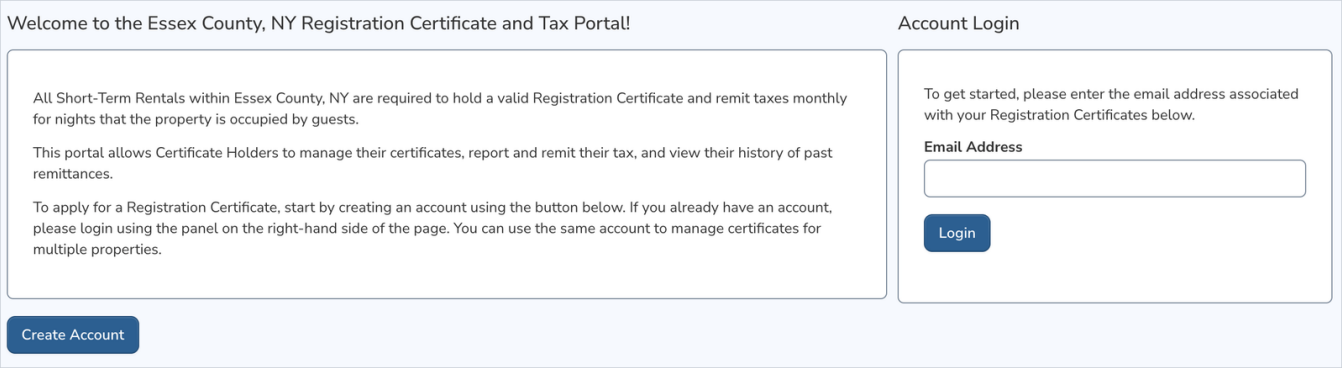


3. Log in

Returning users log in with their email address and a one-time verification code. There is no password to remember.

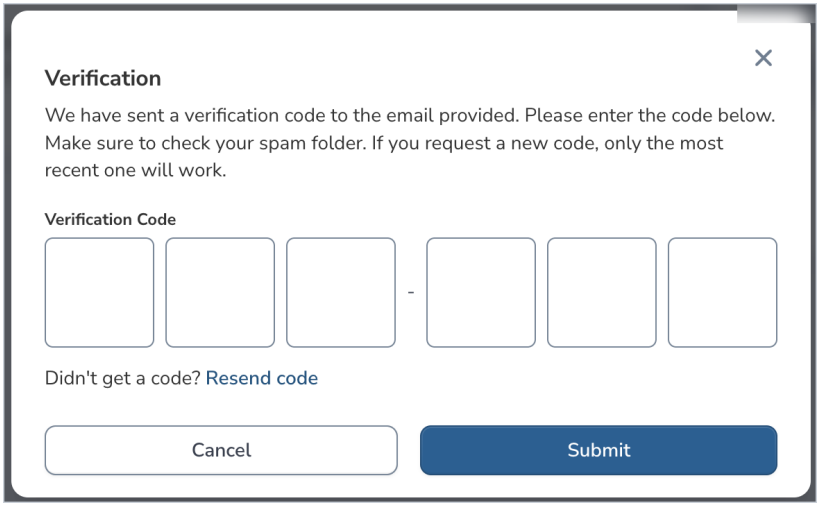
1 Enter your email and click Login

In the **Account Login** panel on the right side of the welcome page, enter the email address associated with your Registration Certificates and click **Login**.



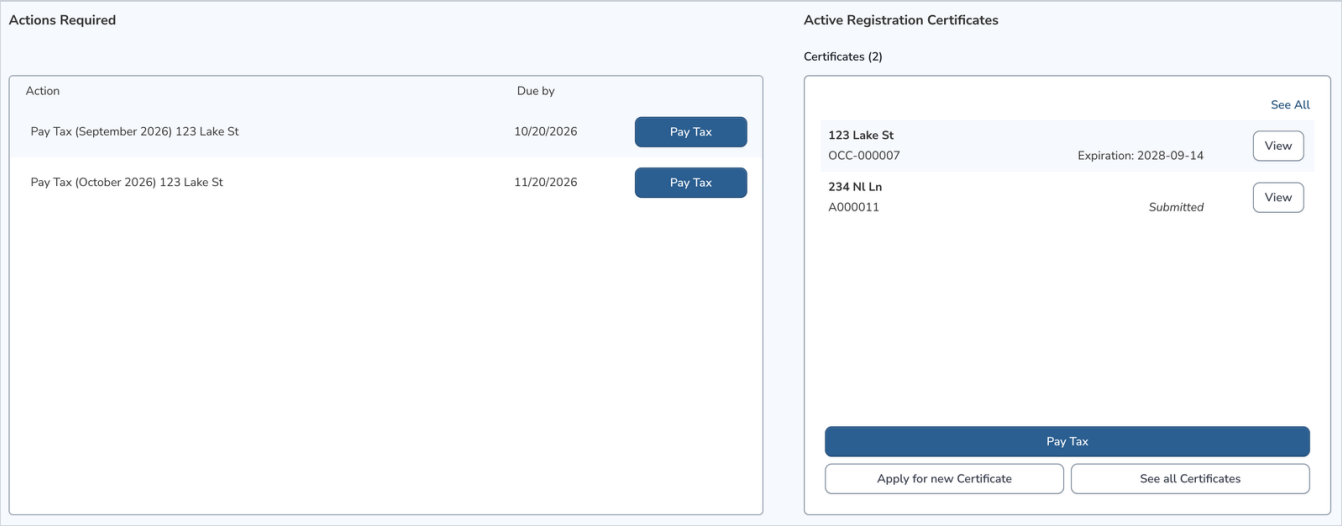
2 Enter the verification code

Enter the 6-digit code sent to your email and click **Submit**. Use **Resend code** if it doesn't arrive within a few minutes, and check your spam folder.



4. Your dashboard

After you log in, your dashboard shows everything that needs your attention and all of your Registration Certificates.



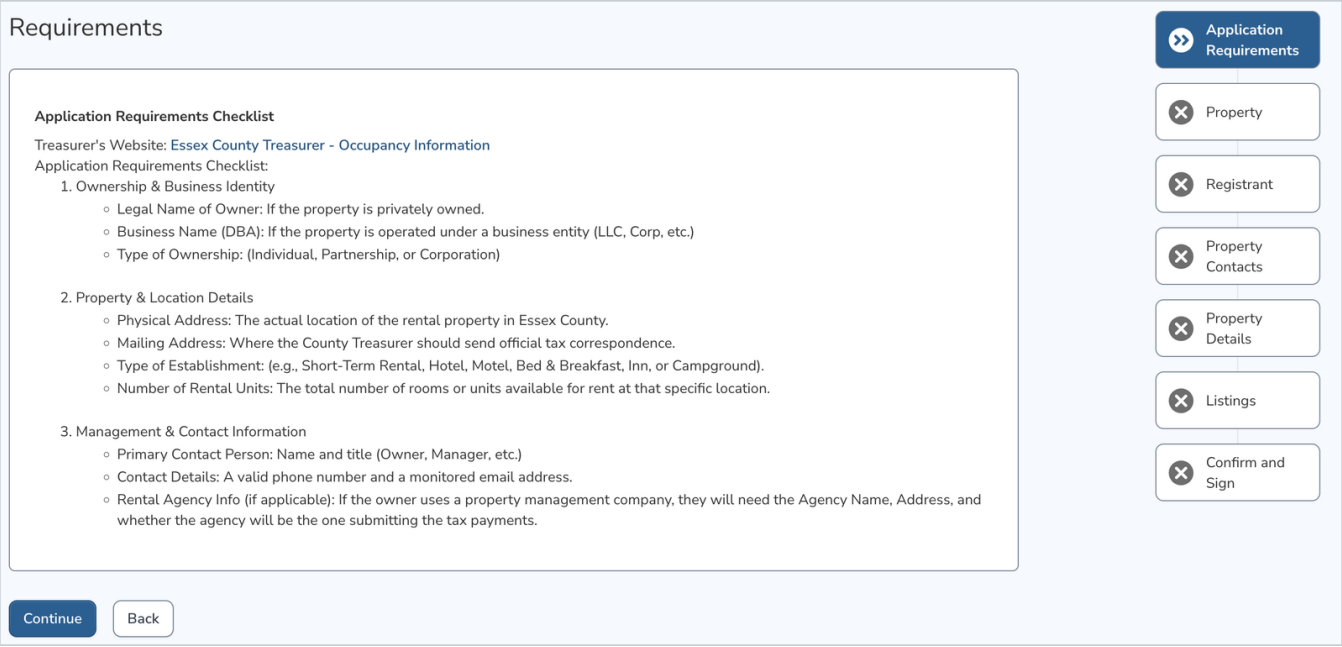
Actions Required	Monthly tax returns that are due, with the **Due by** date and a **Pay Tax** button for each.
Active Registration Certificates	Each certificate shows the property address, certificate number, and expiration date. Applications that are not yet approved show as **Submitted**. Click **View** for details or **See All** for the full list. See Section 6.
Pay Tax	File and pay your monthly occupancy tax. See Section 7.
Apply for new Certificate	Start a Registration Certificate application for a property. See Section 5.
See all Certificates	View every certificate on your account.

5. Apply for a Registration Certificate

From your dashboard, click **Apply for new Certificate**. The application has seven steps, shown in the progress tracker on the right side of the screen. A check mark appears next to each step as you complete it. Use **Back** at any time to return to an earlier step.

1 Review the Application Requirements

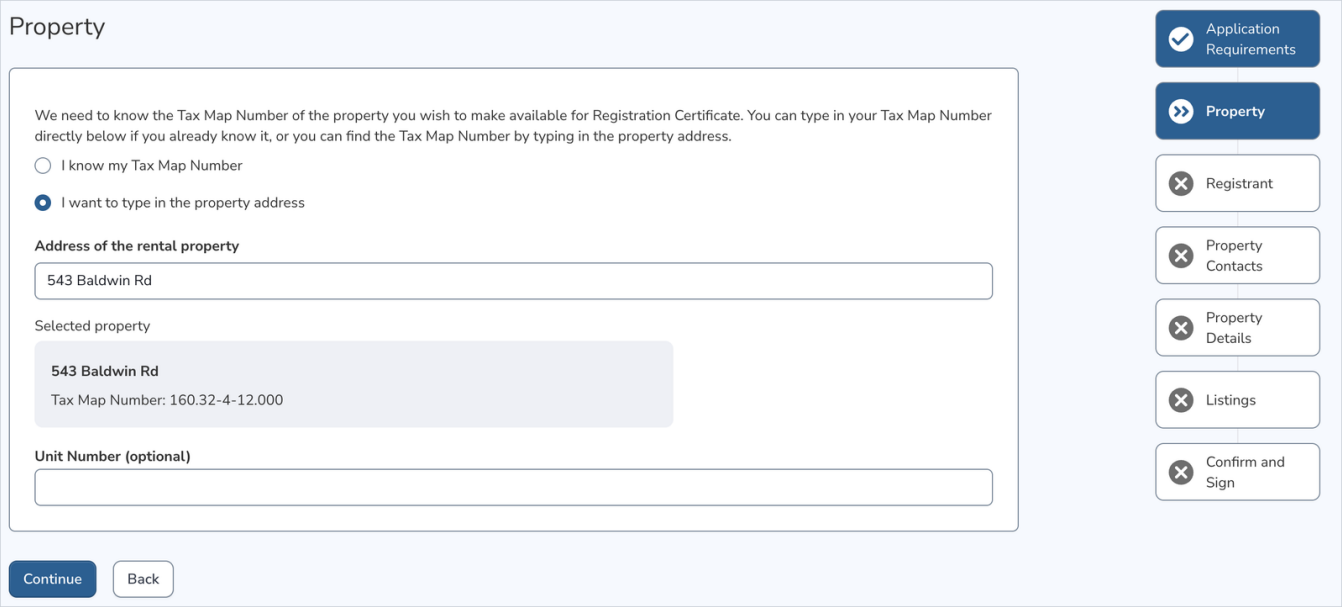
Read the **Application Requirements Checklist**, which lists the ownership, property, and contact information you'll need. The **Essex County Treasurer - Occupancy Information** link opens the Treasurer's website for more details. Click **Continue**.



2 Find your property

Choose **I know my Tax Map Number** to enter it directly, or **I want to type in the property address** to search by address. Select your property from the list; the **Selected property** box shows the address and Tax Map Number.

If the rental is one unit in a larger building, enter the **Unit Number (optional)**. Click **Continue**.

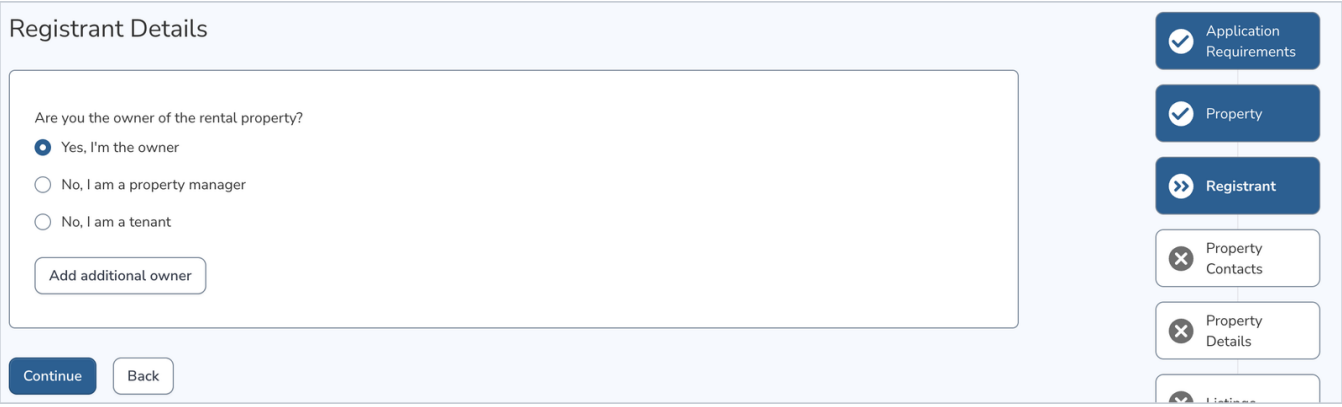


Tip: Can't find your address? Try typing only the house number and the first few letters of the street name, or search by Tax Map Number instead.

3 Tell us who you are (Registrant)

Answer **Are you the owner of the rental property?** by choosing **Yes, I'm the owner**, **No, I am a property manager**, or **No, I am a tenant**.

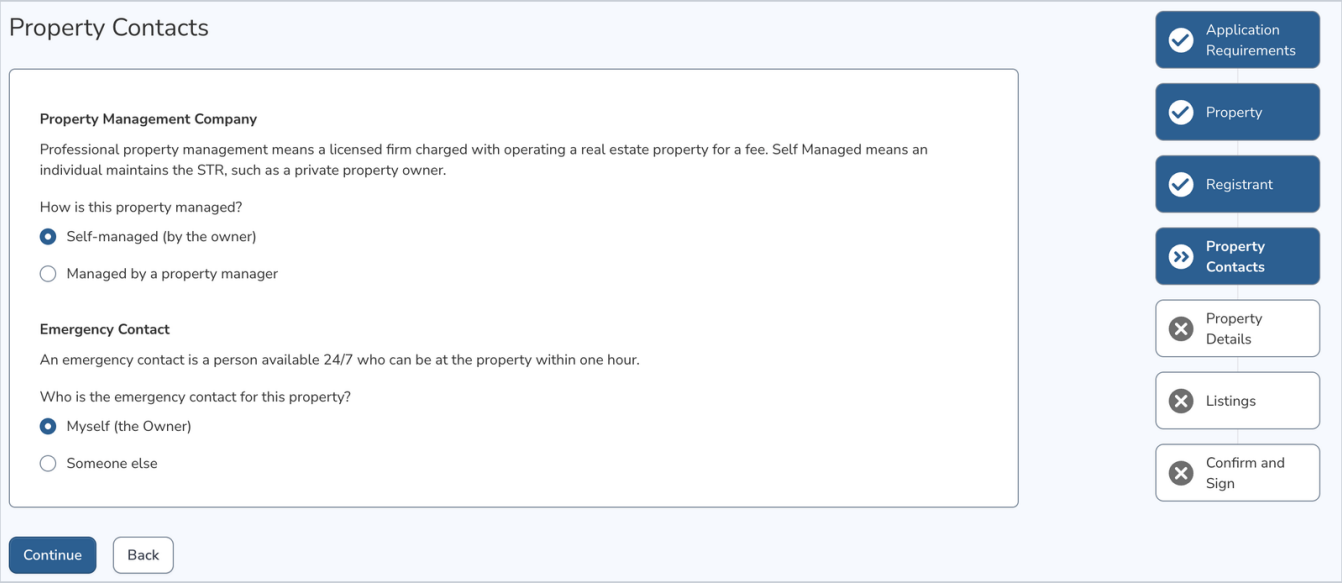
Property managers and tenants will be asked for the owner's details. To list co-owners, click **Add additional owner**. Click **Continue**.



4 Add property contacts

Under **Property Management Company**, choose **Self-managed (by the owner)** or **Managed by a property manager**.

Under **Emergency Contact**, choose **Myself (the Owner)** or **Someone else**. The emergency contact must be available 24/7 and able to be at the property within one hour. Click **Continue**.

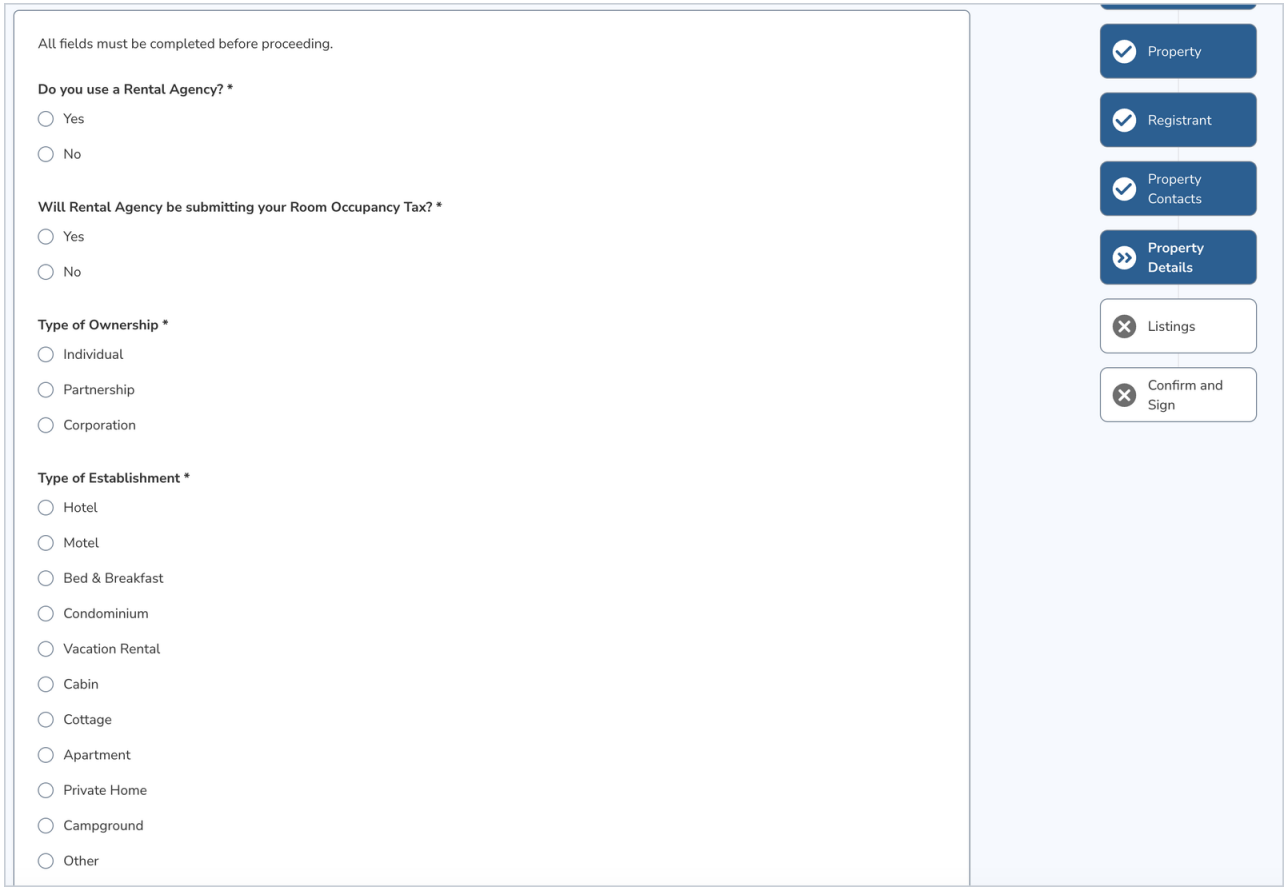


If your property is managed by a property manager, please enter the property manager's contact information. Do not enter caretaker information. The email address provided must be for the property manager or individual directly responsible for filing occupancy tax reports and submitting occupancy tax payments on behalf of the property owner. Please do not provide an email address for someone who only handles property maintenance or caretaker duties.

5 Enter property details

Answer every question (all fields are required):

- **Do you use a Rental Agency?** and **Will Rental Agency be submitting your Room Occupancy Tax?**
- **Type of Ownership**: Individual, Partnership, or Corporation
- **Type of Establishment**: Hotel, Motel, Bed & Breakfast, Condominium, Vacation Rental, Cabin, Cottage, Apartment, Private Home, Campground, or Other



5a Finish property details

Enter the **Number of Rooms/Units** available for rent and answer **Do you own any other Rental Property in Essex County?** Click **Continue**.



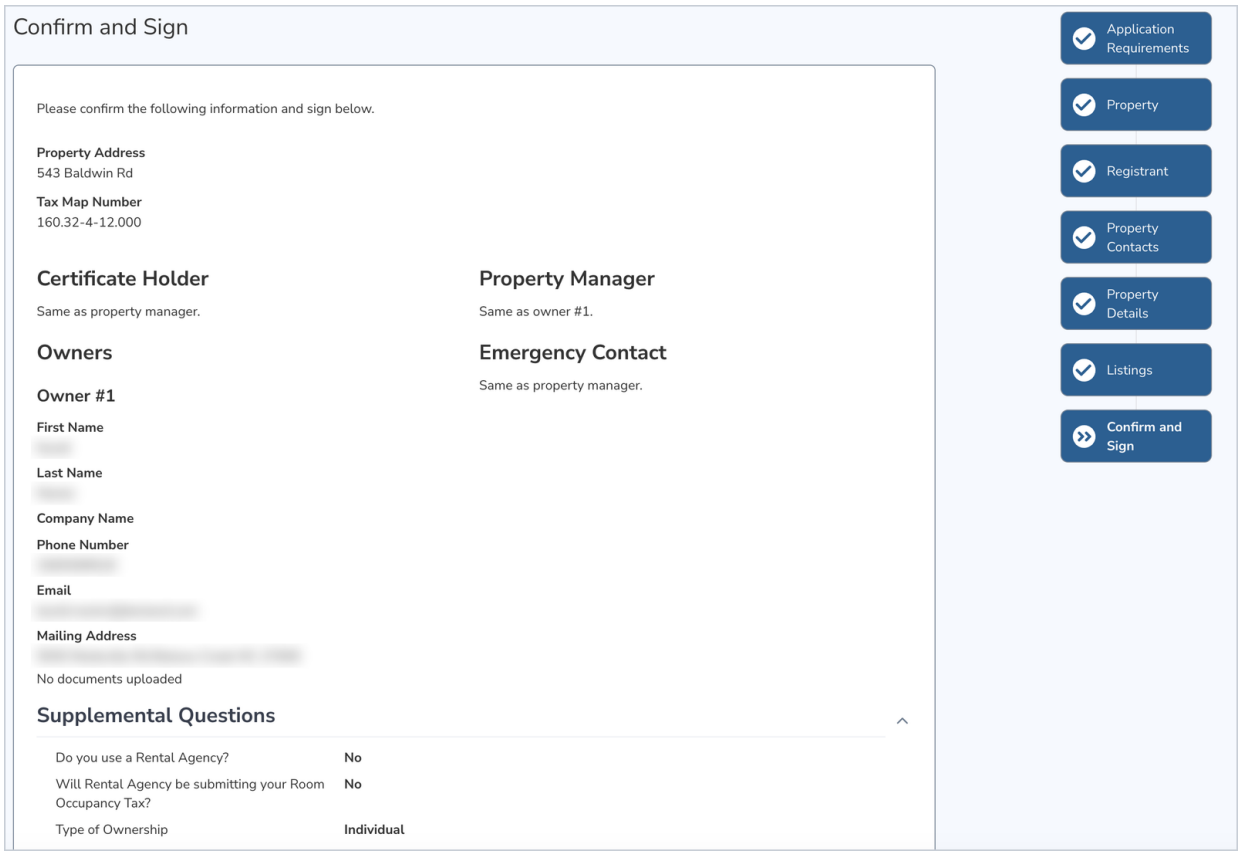
6 Add your listings (optional)

Paste the web link for each place your rental is advertised online. Click **Add listing** for more links, or the **X** to remove one. This step is optional; click **Continue** to move on.



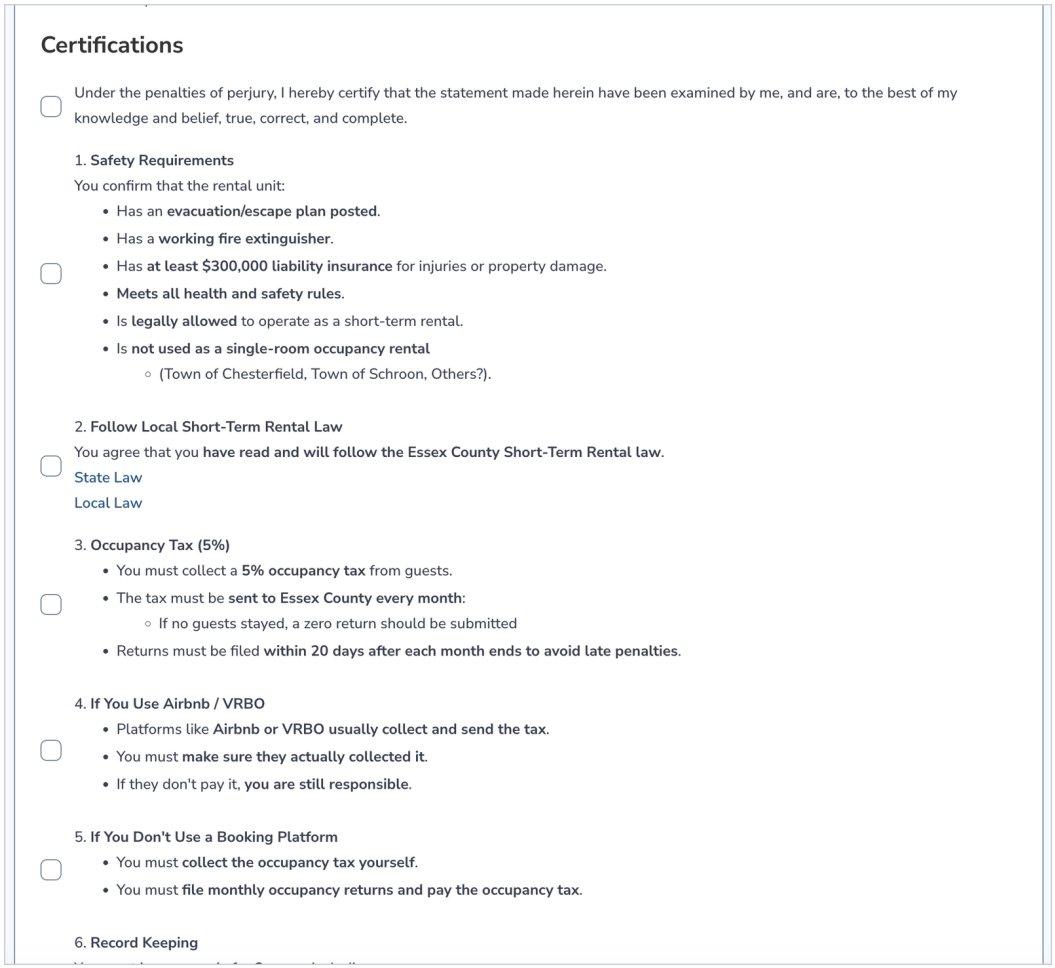
7 Confirm your information

Review the summary of your property, Tax Map Number, certificate holder, owners, property manager, emergency contact, and your answers to the supplemental questions. If anything is wrong, use the progress tracker or **Back** to fix it.



7a Review and check each certification

Read each certification and check its box: the perjury statement, plus **Safety Requirements**, **Follow Local Short-Term Rental Law** (with links to the **State Law** and **Local Law**), **Occupancy Tax (5%)**, **If You Use Airbnb / VRBO**, and **If You Don't Use a Booking Platform**.



Certifications

☐ Under the penalties of perjury, I hereby certify that the statement made herein have been examined by me, and are, to the best of my knowledge and belief, true, correct, and complete.

1. **Safety Requirements**

You confirm that the rental unit:

- Has an **evacuation/escape plan posted**.
- Has a **working fire extinguisher**.

☐
- Has **at least $300,000 liability insurance** for injuries or property damage.
- **Meets all health and safety rules**.
- Is **legally allowed** to operate as a short-term rental.
- Is **not used as a single-room occupancy rental**
  - (Town of Chesterfield, Town of Schroon, Others?).

2. **Follow Local Short-Term Rental Law**

☐ You agree that you **have read and will follow the Essex County Short-Term Rental law**.

State Law

Local Law

3. **Occupancy Tax (5%)**

- You must collect a **5% occupancy tax** from guests.

☐
- The tax must be **sent to Essex County every month**:
  - If no guests stayed, a zero return should be submitted
- Returns must be filed **within 20 days after each month ends to avoid late penalties**.

4. **If You Use Airbnb / VRBO**

- Platforms like **Airbnb or VRBO usually collect and send the tax**.

☐
- You must **make sure they actually collected it**.
- If they don't pay it, **you are still responsible**.

5. **If You Don't Use a Booking Platform**

- You must **collect the occupancy tax yourself**.

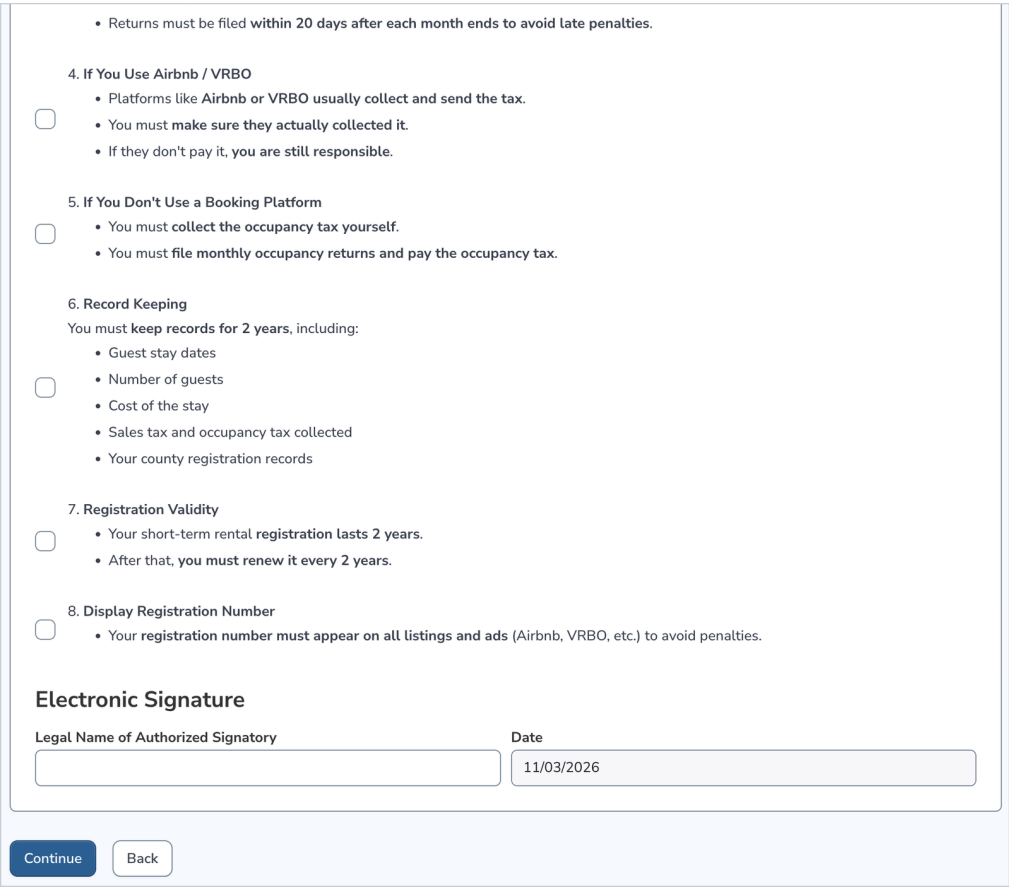
☐
- You must **file monthly occupancy returns and pay the occupancy tax**.

6. **Record Keeping**

7b Finish certifications and sign

Check the remaining boxes for **Record Keeping**, **Registration Validity**, and **Display Registration Number**.

Under **Electronic Signature**, type your full legal name in **Legal Name of Authorized Signatory**. The date fills in automatically. Click **Continue** to submit your application.



Important: By checking the certification boxes and signing, you are certifying under penalty of perjury that the information is true, correct, and complete. Read each item carefully before you sign.

Note: Once submitted, your application shows as **Submitted** on your dashboard. After it is approved, it appears under **Active Registration Certificates** with its certificate number and expiration date.

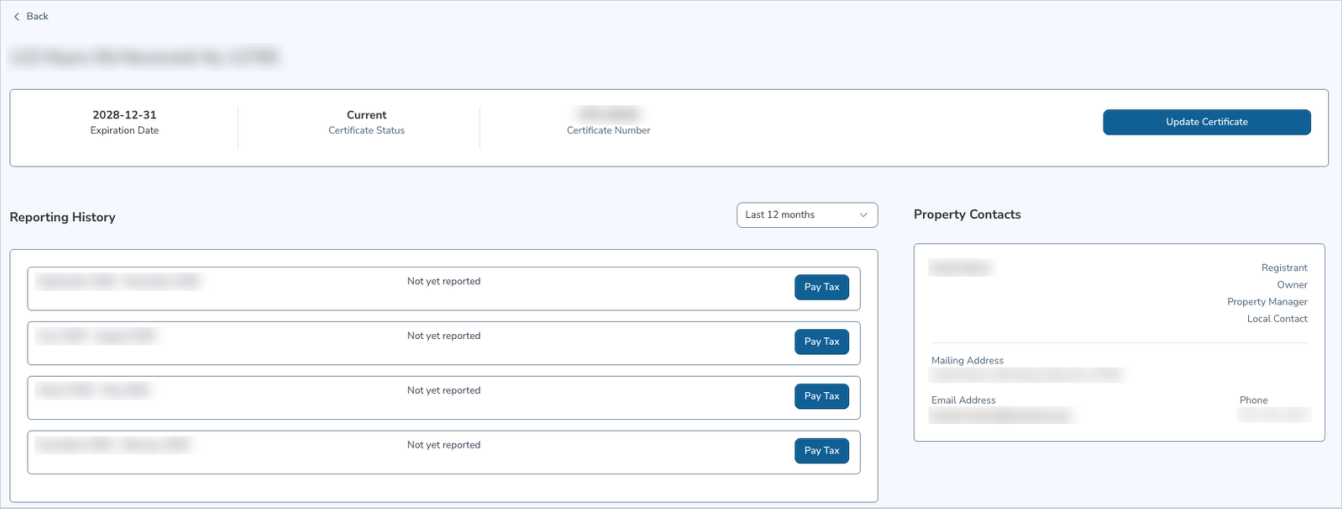
6. View or update a certificate

After you submit an application, you can view each certificate and make limited changes. Using **Update Certificate**, you can change the **property manager** and **emergency contact**. Updates go through two steps: **Property Contacts** and **Confirm and Sign**.

1 Open your certificate

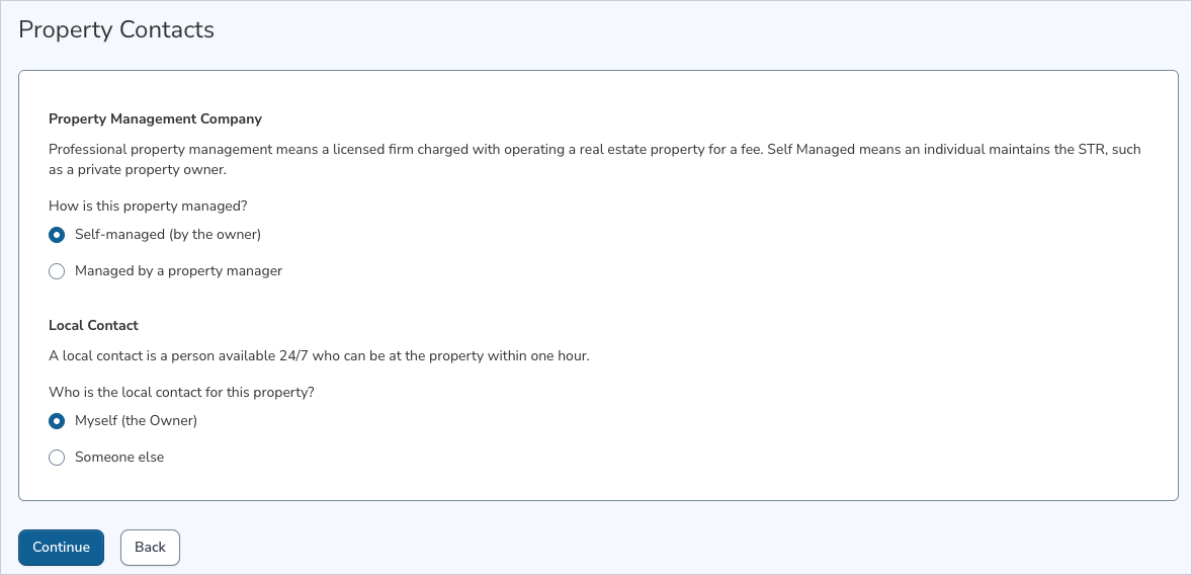
On your dashboard, click **View** next to the certificate. The certificate page shows the **Expiration Date**, **Certificate Status**, and **Certificate Number**.

Reporting History lists each month and whether it has been reported, with a **Pay Tax** button for each. Use the **Last 12 months** menu to see other periods. **Property Contacts** shows who is listed as registrant, owner, property manager, and emergency contact. To make changes, click **Update Certificate**.



2 Update property contacts

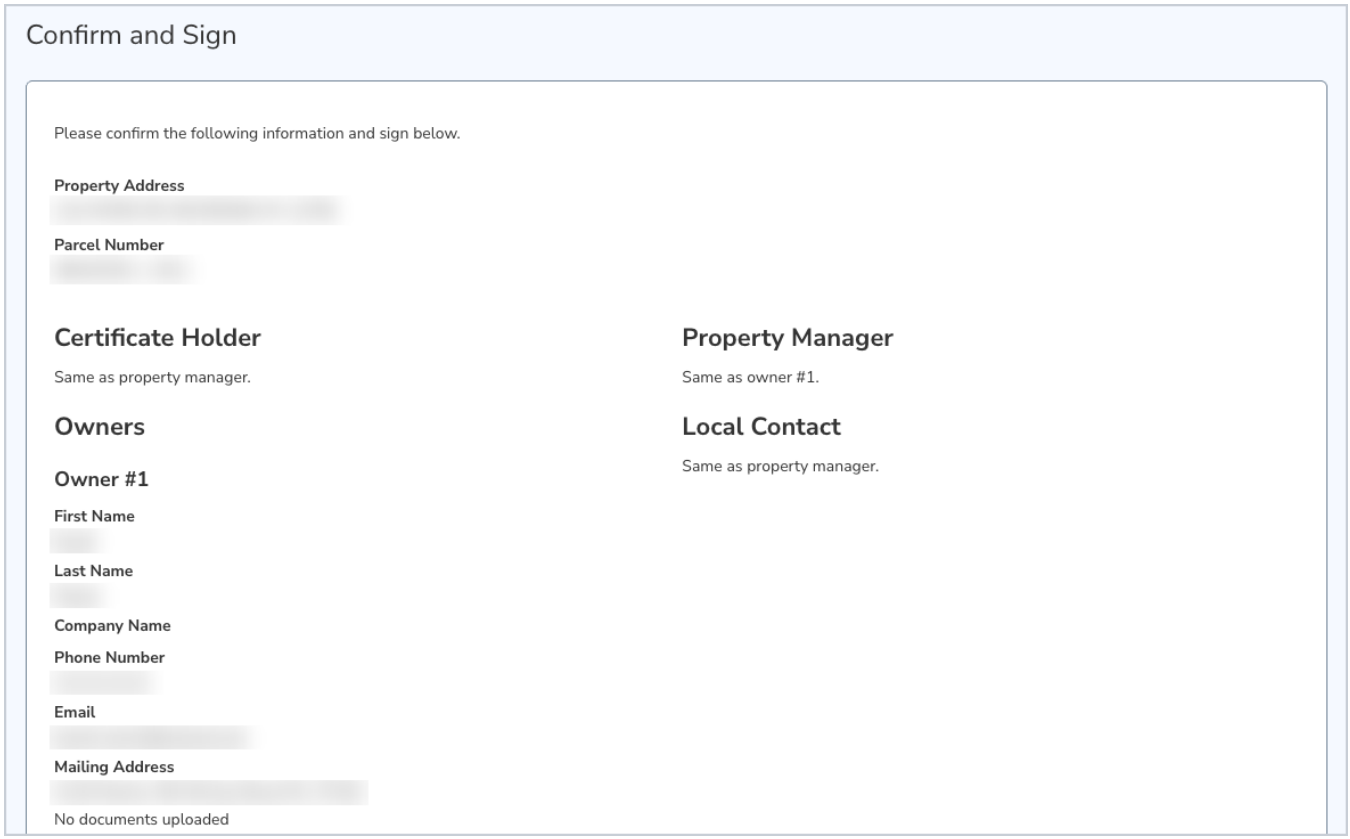
Change how the property is managed (**Self-managed (by the owner)** or **Managed by a property manager**) and who the emergency contact is (**Myself (the Owner)** or **Someone else**). Enter the new contact's details if prompted, then click **Continue**.



Tip: Update your emergency contact right away if it changes. The emergency contact must be available 24/7 and able to be at the property within one hour.

3 Confirm, certify, and sign

Review the summary, including the property, owners, property manager, and emergency contact. Use **Back** or the progress tracker to fix anything. Then check each certification box, type your full legal name in **Legal Name of Authorized Signatory**, and click **Continue** to submit your update.



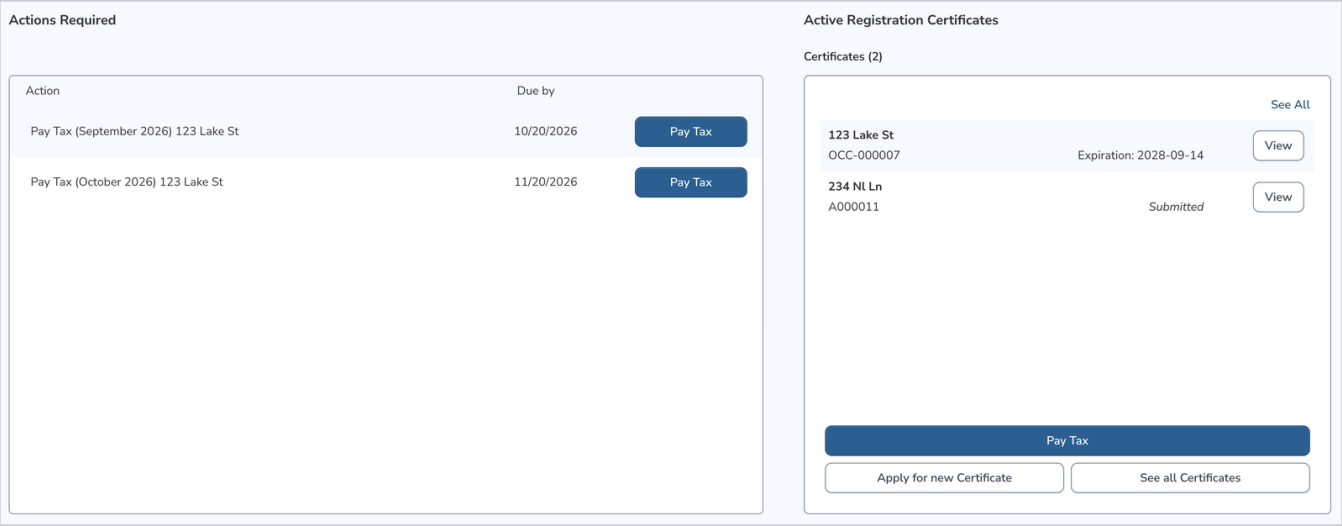
Important: The **property address** and **Tax Map Number** cannot be changed after an application is submitted. If either is wrong, email occupancy@essexcountyny.gov.

7. File and pay your occupancy tax

Each month, report the taxable receipts for each property and pay any occupancy tax due, within 20 days after the month ends. If no guests stayed, file a $0 return. The tax return has four steps: **Select Properties**, **Report Revenue**, **Confirm and Sign**, and **Payment**.

1 Start your tax return

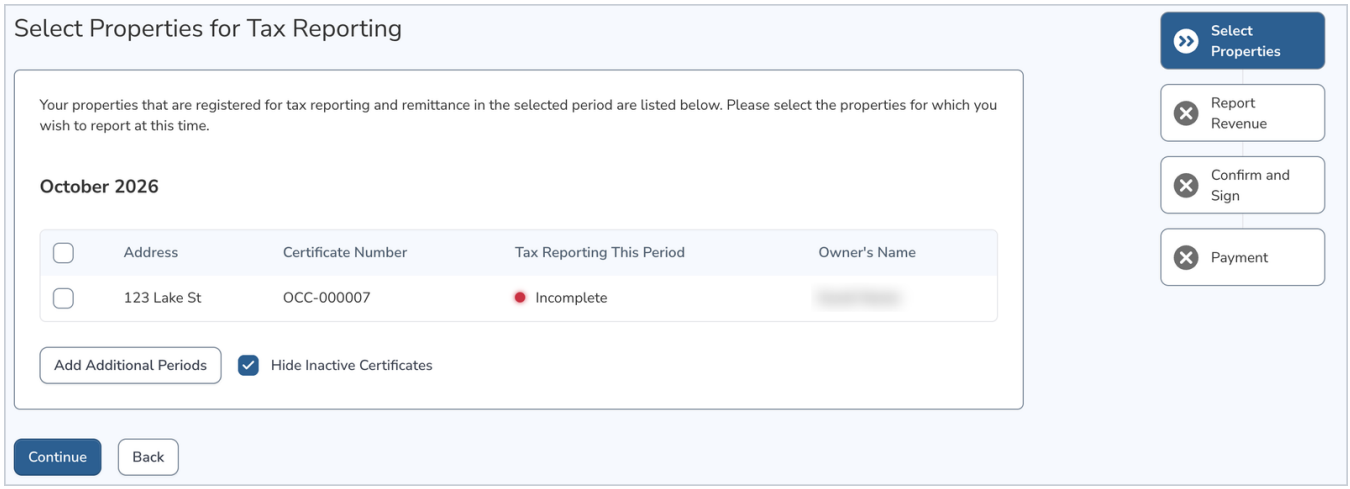
When a return is due, it appears under **Actions Required** on your dashboard with its **Due by** date. Click **Pay Tax** next to that item, or click the large **Pay Tax** button under your certificates.



Important: File by the **Due by** date shown on your dashboard to avoid penalties and interest.

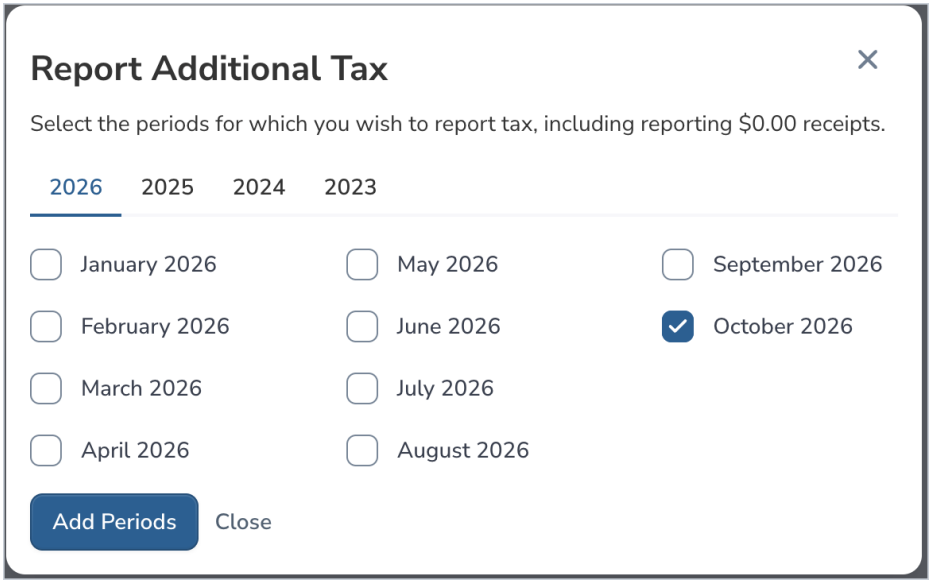
2 Select properties

Check the box next to each property you want to report for the month shown (for example, **October 2026**). The **Tax Reporting This Period** column shows whether a return is still **Incomplete**. Leave **Hide Inactive Certificates** checked to see only active properties. Click **Continue**.



2a Add earlier months if needed

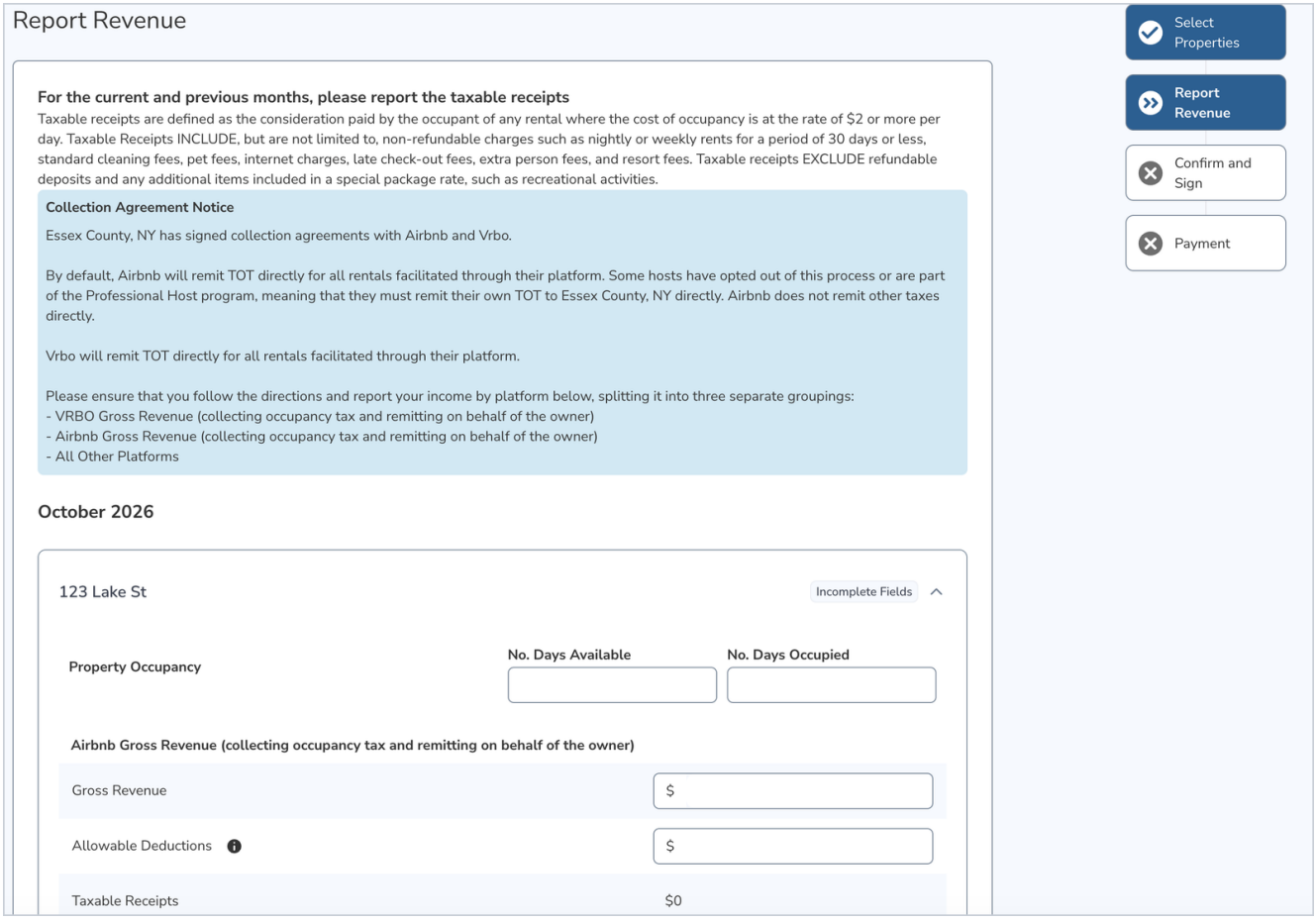
Need to file for a month you missed? Click **Add Additional Periods**. In the **Report Additional Tax** window, choose the year tab, check each month you want to report (including months with $0 receipts), and click **Add Periods**.



3 Read the Collection Agreement Notice

At the top of **Report Revenue**, read the definition of taxable receipts and the **Collection Agreement Notice**.

Under New York State law, **Airbnb, Vrbo, and all other booking platforms** are required to collect the occupancy tax from guests and remit it directly to Essex County on your behalf. The portal records the revenue you earned through those platforms but **does not calculate any tax on it**, because the tax has already been paid to the County.



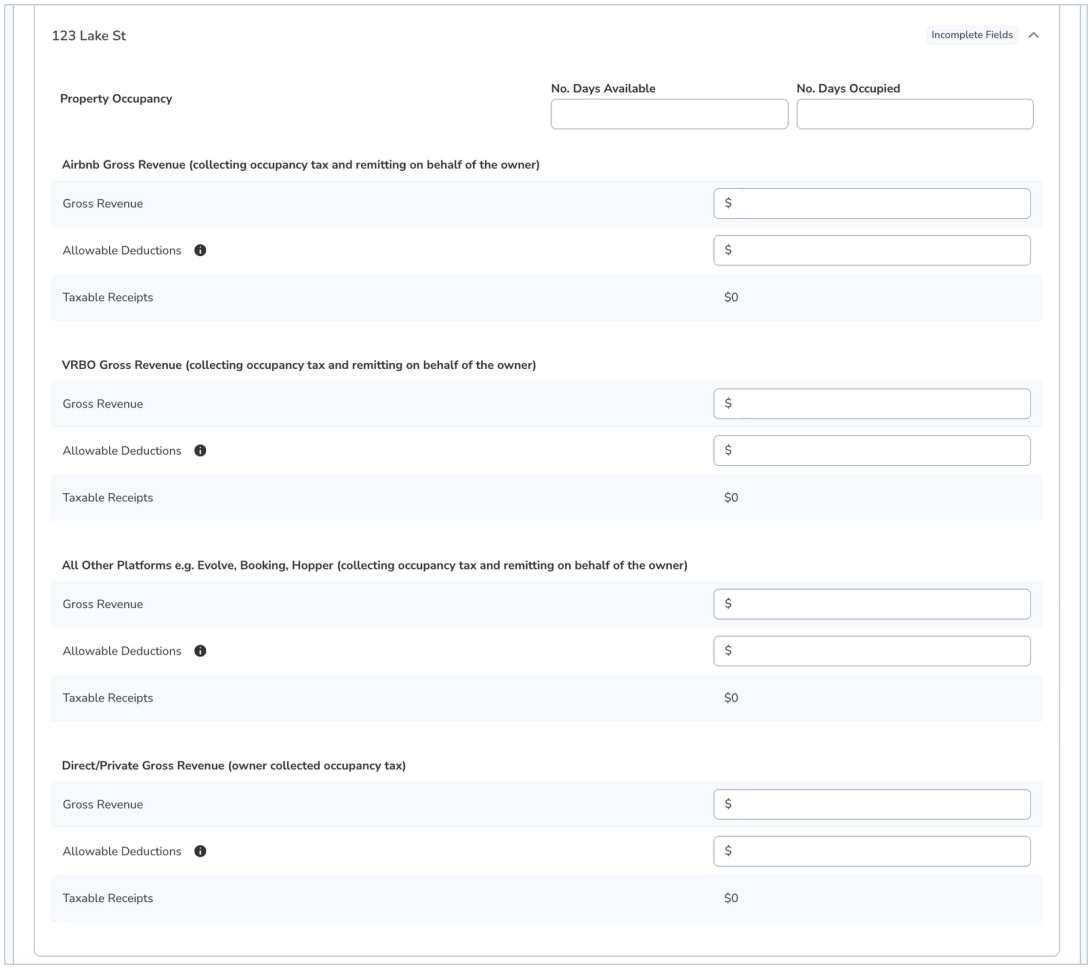
Note: Taxable receipts include non-refundable charges such as nightly or weekly rent for stays of 30 days or less, cleaning fees, pet fees, internet charges, late check-out fees, extra person fees, and resort fees. **They exclude** refundable deposits and extra items included in a special package rate, such as recreational activities.

3a Enter your revenue by platform

For each property, enter **No. Days Available** and **No. Days Occupied** for the month. Then enter **Gross Revenue** and any **Allowable Deductions** in each group that applies:

- **Airbnb Gross Revenue**: revenue from Airbnb bookings (Airbnb remits the tax)
- **VRBO Gross Revenue**: revenue from Vrbo bookings (Vrbo remits the tax)
- **All Other Platforms** (e.g. Evolve, Booking, Hopper): revenue from any other booking platform (the platform remits the tax)
- **Direct/Private Gross Revenue**: revenue from bookings made off a platform, such as directly with you or with family and friends. You collected the occupancy tax on these stays, so **you are responsible for remitting it** to the County.

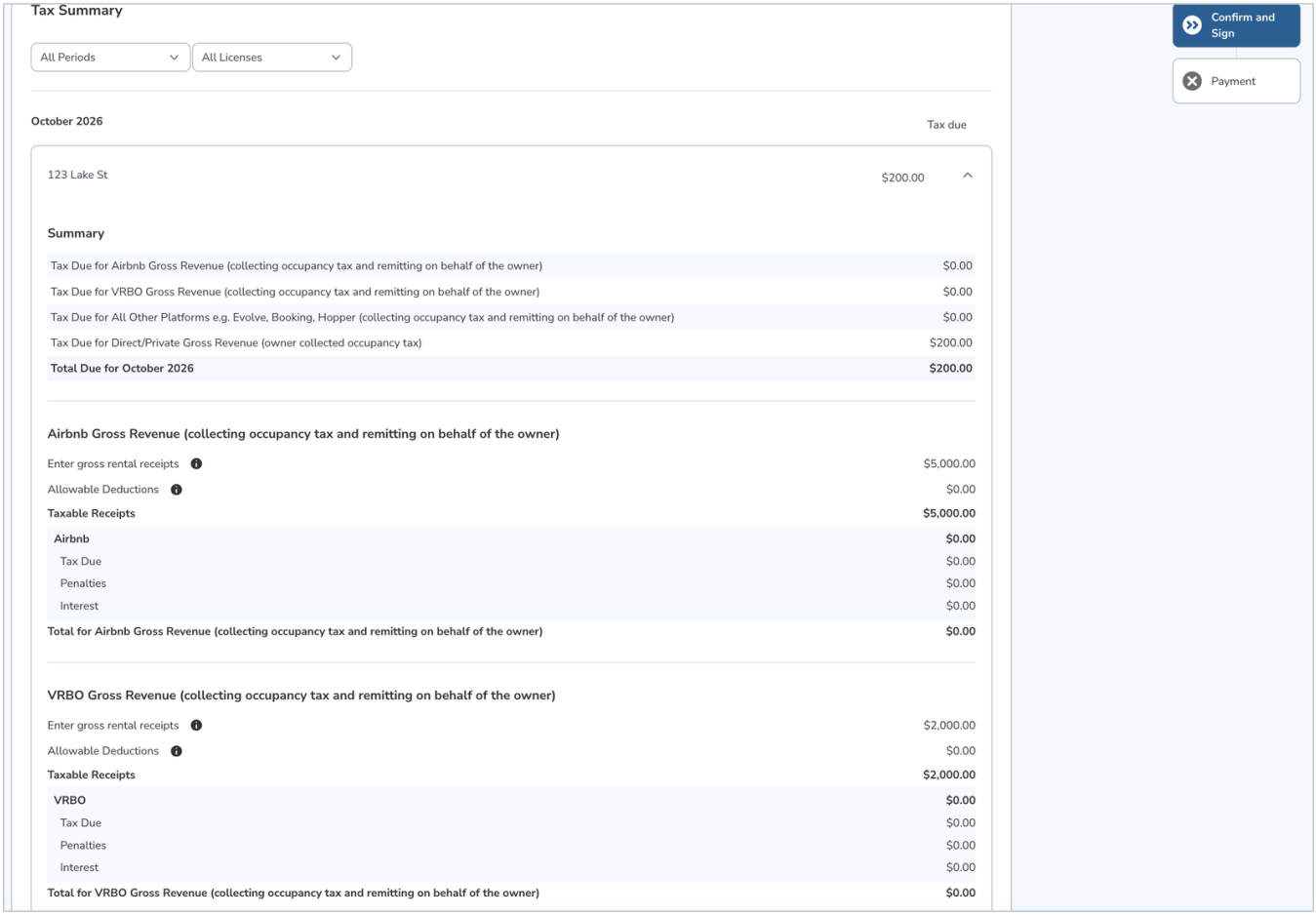
Taxable Receipts calculate automatically. Click the **i** icon next to a field for more help. A property marked **Incomplete Fields** still needs information. Click **Continue**.



4 Review your tax summary

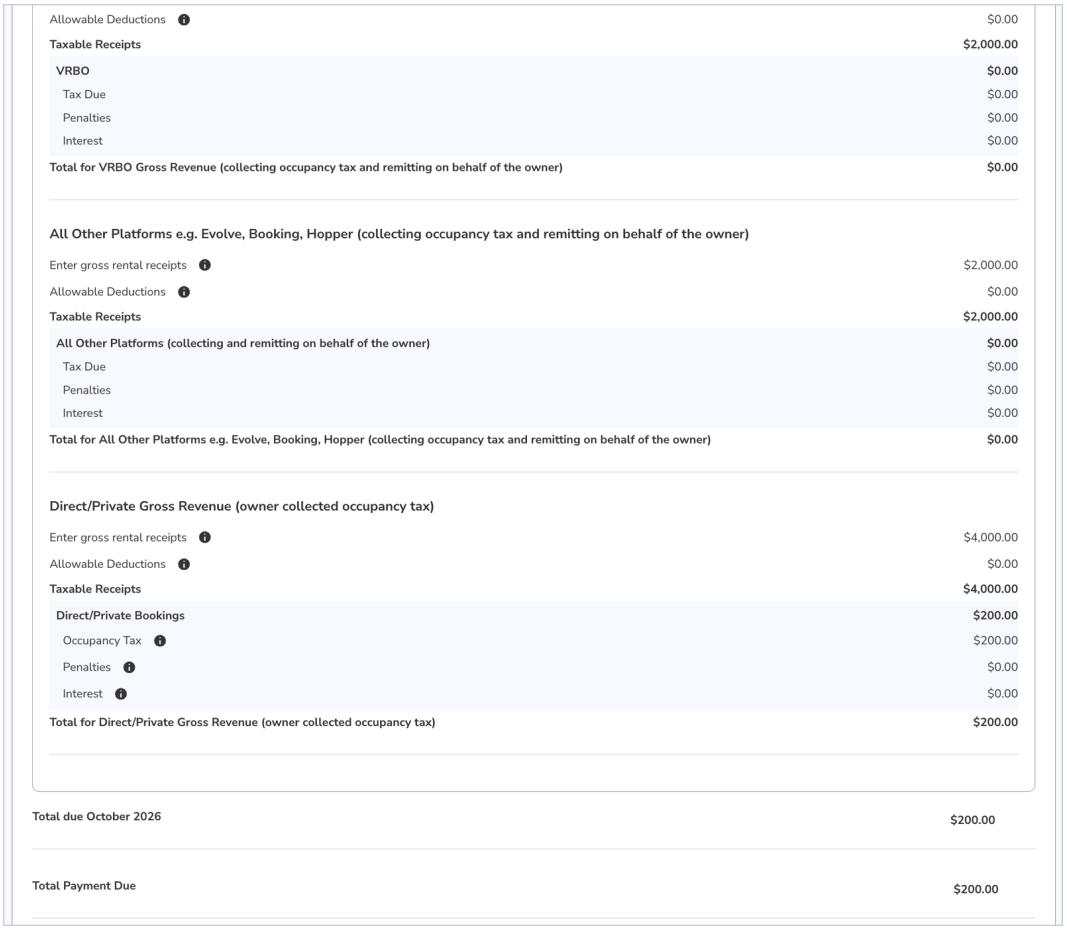
The **Tax Summary** shows the tax due for each platform group and the **Total Due** for the month. Platform revenue (Airbnb, Vrbo, and all other platforms) shows $0.00 tax due because the platforms remit it directly. The amount you pay is the 5% tax on your **direct/private** bookings, plus any penalties or interest.

Use the **All Periods** and **All Licenses** menus to filter the summary if you are filing for more than one property or month.



4a Check the totals

Scroll down to see each group's receipts, tax, penalties, and interest, followed by **Total Payment Due**. If something looks wrong, click **Report Revenue** in the progress tracker to go back and correct it.



Allowable Deductions	$0.00
Taxable Receipts	**$2,000.00**
VRBO	**$0.00**
Tax Due	$0.00
Penalties	$0.00
Interest	$0.00
Total for VRBO Gross Revenue (collecting occupancy tax and remitting on behalf of the owner)	**$0.00**

All Other Platforms e.g. Evolve, Booking, Hopper (collecting occupancy tax and remitting on behalf of the owner)

Enter gross rental receipts	$2,000.00
Allowable Deductions	$0.00
Taxable Receipts	**$2,000.00**
All Other Platforms (collecting and remitting on behalf of the owner)	**$0.00**
Tax Due	$0.00
Penalties	$0.00
Interest	$0.00
Total for All Other Platforms e.g. Evolve, Booking, Hopper (collecting occupancy tax and remitting on behalf of the owner)	**$0.00**

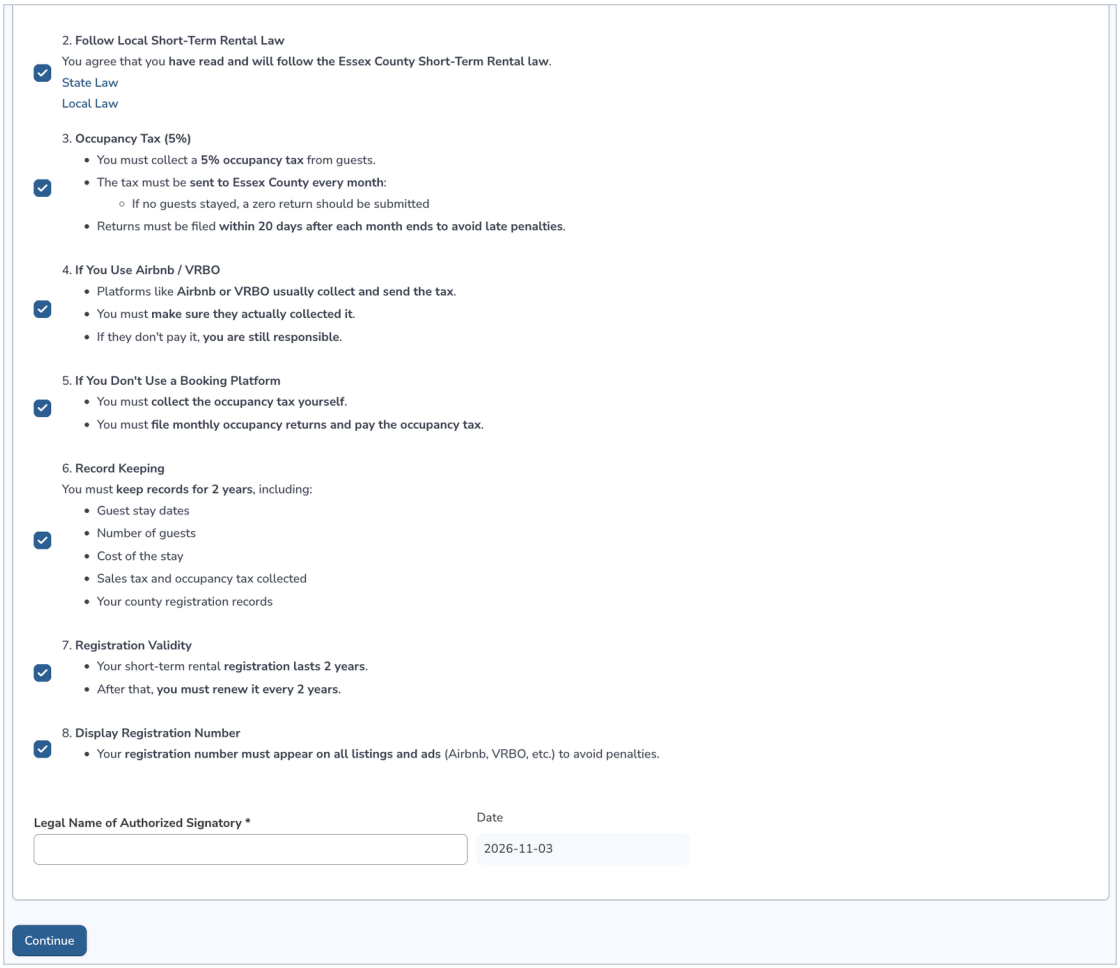
Direct/Private Gross Revenue (owner collected occupancy tax)

Enter gross rental receipts	$4,000.00
Allowable Deductions	$0.00
Taxable Receipts	**$4,000.00**
Direct/Private Bookings	**$200.00**
Occupancy Tax	$200.00
Penalties	$0.00
Interest	$0.00
Total for Direct/Private Gross Revenue (owner collected occupancy tax)	**$200.00**

Total due October 2026	**$200.00**
Total Payment Due	**$200.00**

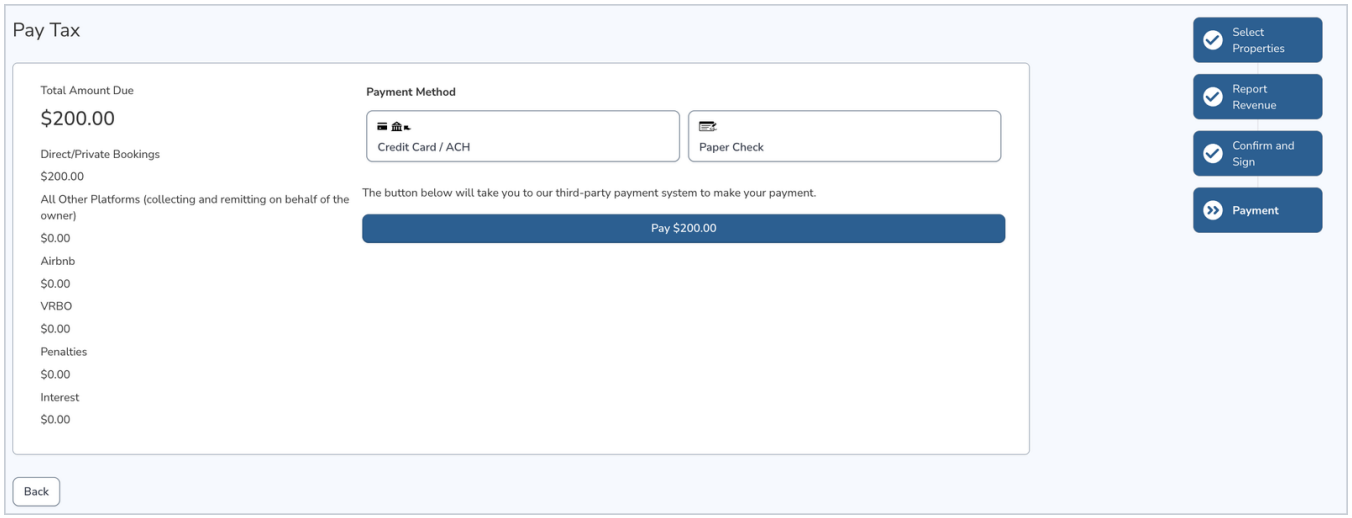
4b Certify and sign

Check each certification box, type your full legal name in **Legal Name of Authorized Signatory**, and click **Continue**. The date fills in automatically.



5 Pay by credit card or ACH

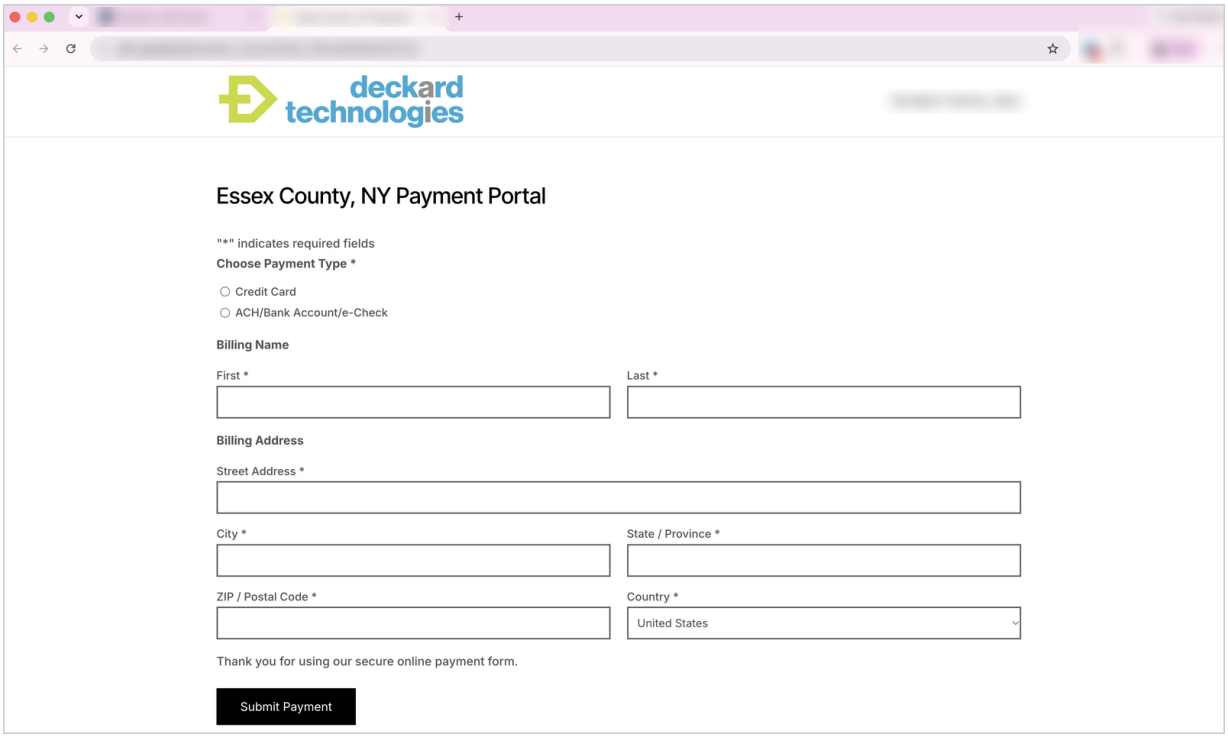
Review the **Total Amount Due**, which breaks out tax by booking type plus any penalties and interest. Under **Payment Method**, choose **Credit Card / ACH** and click the **Pay** button. The secure payment page **opens in a new browser window or tab**.



Important: **Nothing happened when you clicked Pay?** Your browser may be blocking pop-ups. Allow pop-ups for the portal in your browser settings (look for a blocked pop-up icon in the address bar), then click **Pay** again.

5a Complete the payment form

In the new window or tab, the **Essex County, NY Payment Portal** opens. Choose **Credit Card** or **ACH/Bank Account/e-Check**, enter your billing name and billing address, then click **Submit Payment**.

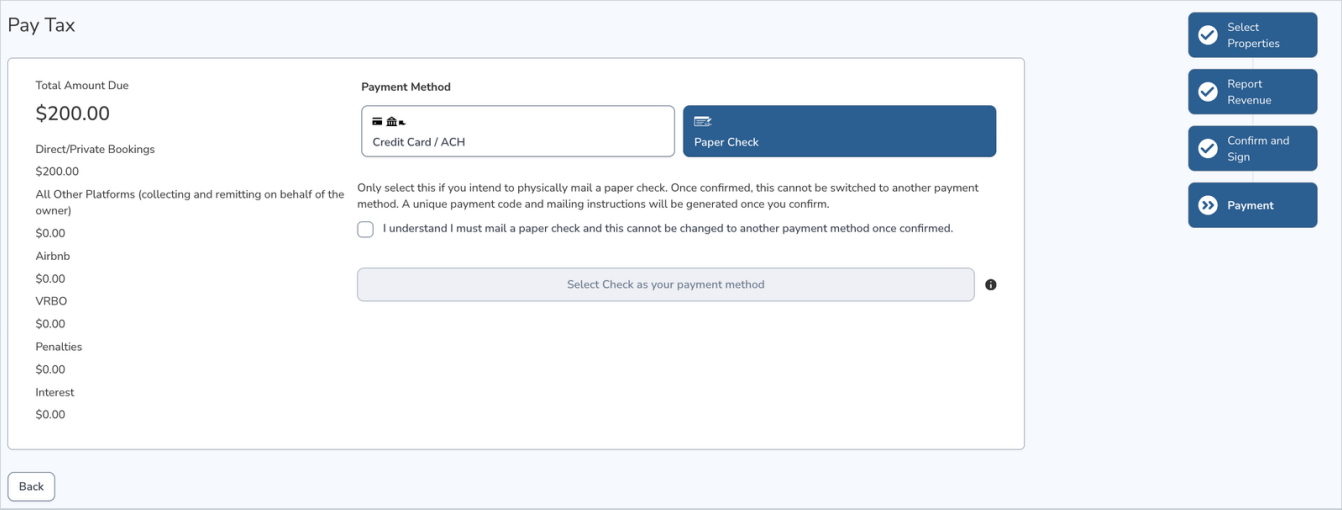


Tip: Keep your payment confirmation for your records.

5b Or pay by paper check

Choose **Paper Check**. Only choose this if you plan to mail a physical check: once confirmed, **it cannot be switched to another payment method**.

Check the box **I understand I must mail a paper check and this cannot be changed to another payment method once confirmed**, then click **Select Check as your payment method**.



5c Mail your check

The portal gives you a **Confirmation Number** and mailing instructions, and emails you a receipt. To pay by check:



Make the check payable to	**Essex County Treasurer**
Write your code on the front	Write your unique confirmation code (for example, **STZWLV**) on the front of the check.

Use the exact amount	Write the exact **Total Amount Due** shown in the portal.
Mail it to	**P.O. Box 217, Elizabethtown, NY 12932**
Deadline	Checks must be **postmarked by the 20th of each month** to avoid penalties and interest.

Important: Your filing is **not complete until the County receives your payment**. Click **Return to Dashboard** when you are finished.

8. Questions & help

Answers to common questions about using the portal.

I didn't get my verification code.

Wait a few minutes and check your spam or junk folder. Click **Resend code** to get a new one; only the most recent code will work.

Can I change the email on my account?

Not at this time. Email addresses cannot be updated once an account is created, so choose one you will keep long term.

I have more than one rental property.

Use the same account for all of them. Click **Apply for new Certificate** on your dashboard for each property.

I can't find my property address.

Try fewer characters (house number plus part of the street name), or select **I know my Tax Map Number** and search by Tax Map Number instead. If you still can't find it, email occupancy@essexcountyny.gov.

I had no guests this month. Do I still file?

Yes. File a $0 return for every month, even if no guests stayed.

I only rent through Airbnb, Vrbo, or other platforms. Do I still file?

Yes. Report that revenue under the matching platform group. Because the platforms collect and remit the tax to the County under New York State law, no tax is calculated on that revenue and you will owe $0.00.

What counts as Direct/Private revenue?

Any booking made off a platform, such as a guest who booked directly with you or a stay by family or friends. You collect the 5% occupancy tax on these stays and remit it to the County through the portal.

I clicked Pay but nothing opened.

The payment page opens in a new window or tab. If nothing appears, your browser is likely blocking pop-ups. Allow pop-ups for the portal in your browser settings and click **Pay** again.

I need to change my emergency contact or property manager.

Open the certificate from your dashboard, click **Update Certificate**, and update the **Property Contacts** step. See Section 6.

I missed a month. How do I catch up?

On the **Select Properties** step, click **Add Additional Periods**, check each missed month, and click **Add Periods**.

When is my return due?

Within 20 days after each month ends. Checks must be postmarked by the 20th.

I picked Paper Check by mistake.

Once confirmed, the payment method can't be changed in the portal. Email occupancy@essexcountyny.gov for help.

I manage the property for someone else.

Select **No, I am a property manager** on the Registrant step and enter the owner's details. Use a company email address for your account.

Need help?

For questions about your Registration Certificate, the occupancy tax, or the application, contact the Essex County Treasurer:

Email: occupancy@essexcountyny.gov
Mail: Essex County Treasurer, P.O. Box 217, Elizabethtown, NY 12932