

WDS-2-2024

A local law authorizing a property tax levy in excess of the limit established in General Municipal Law §3-c

Section 1. Purpose and Legislative Intent

Pursuant to Chapter 97 of the Laws of 2011, the New York State Legislature has enacted a “tax levy limit” applicable to the Village budget. Historically, the Village has maintained taxes at the same level without increase. As a result of inflationary cost increases and funding obligations for security purposes, the Board finds it necessary and fiscally responsible to exceed the levy limit for the next ensuing Village fiscal year to assure that there are sufficient funds to accommodate anticipated expenses. The consequences of not exceeding the tax levy limit for the upcoming fiscal year are severe for future Village budgets. Accordingly, the Board of Trustees of the Village hereby determines that it is in the best interests of the Village, its residents and taxpayers that the Village be authorized to adopt a budget for the fiscal year 2025-26 which includes a real property tax levy in excess of the “tax levy limit” as defined by General Municipal Law § 3-c.

Section 2. Authority

This local law is adopted pursuant to subdivision 5 of General Municipal Law §3-c, which expressly authorizes a local government’s governing body to override the property tax cap for the coming fiscal year by the adoption of a local law approved by a vote of sixty percent (60%) of said governing body.

Section 3. Tax Levy Limit Override

The Board of Trustees of the Village of Woodsburgh is hereby authorized to adopt a budget for the 2025-26 fiscal year that requires a real property tax levy in excess of the amount otherwise prescribed in General Municipal Law §3-c.

Section 4. Severability

If a court determines that any clause, sentence, paragraph, subdivision, or part of this local law or the application thereof to any person, firm or corporation, or circumstance is invalid or unconstitutional, the court’s order or judgment shall not affect, impair, or invalidate the remainder of this local law, but shall be confined in its operation to the clause, sentence, paragraph, subdivision, or part of this local law or in its application to the person, individual, firm or corporation or circumstance, directly involved in the controversy in which such judgment or order shall be rendered.

Section 5. Effective date

This local law shall take effect immediately upon adoption and filing pursuant to the Municipal Home Rule Law and shall be applicable only to the Village budget and real property tax levy for the next Village fiscal year commencing on or after such effective date.