

# Local Law Filing

41 STATE STREET, ALBANY, NY 12231

**(Use this form to file a local law with the Secretary of State.)**

Text of law should be given as amended. Do not include matter being eliminated and do not use italics or underlining to indicate new matter.

## Village of Minoa

Local Law No. Two (2) of the year 2021.

### **A local law to override the tax levy limit established in General Municipal Law §3-c.**

#### **Section One (1). Legislative Intent**

General Municipal Law §3-c (“GML §3-c”) places a limit upon the amount of real property taxes that may be levied by various governmental bodies, including incorporated Villages. Although it is the stated and clear intent of the Village Board of Trustees to not exceed such limit during the upcoming fiscal year commencing June 1, 2021, due to the potential for (i) unforeseeable events causing an increase or decrease in revenues and/or expenses of Village operations; (ii) unknown or unforeseen effect(s) of interpretations, application or enforcement of GML §3-c relative to the required computation or accounting treatment of Village expenses and revenues; and (iii) the potential for such computation errors failing to accurately project fiscal year 2021-2022 Village expenses and revenues, the Village Board of Trustees as prudent stewards of the public trust desires to insulate the Village from possible sanctions, penalties or similar adverse consequences resulting from an unintentional failure to comply with GML §3-c, by providing for the override of the property tax cap imposed thereby. Accordingly, it is the intent of this local law to override such statutory limit, as may be required, on the amount of real property taxes that may be levied by the Village of Minoa, County of Onondaga pursuant to GML § 3-c, and to allow the Village of Minoa, Onondaga County to adopt a Village budget for (a) village purposes (b) any other special or improvement district governed by the Village Board for the fiscal year 2021-2022 that requires a real property tax levy in excess of the “tax levy limit” as defined by GML § 3-c.

#### **Section Two (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 Three (3). Tax Levy Limit Override**

The Board of Trustees of the Village of Minoa, County of Onondaga, is hereby authorized to adopt a budget for the fiscal year commencing June 1, 2021 that requires a real property tax levy in excess of the amount otherwise prescribed in General Municipal Law §3-c.

#### **Section Four (4). SEVERABILITY.**

If any clause, sentence, paragraph, subdivision, section or part of this local law or the application thereof to any person, individual, corporation, firm, partnership, entity or circumstances is adjudged invalid, illegal or

unconstitutional by any court of competent jurisdiction, such order or judgment shall be confined in its operation to the clause, sentence, paragraph, subdivision, section or part of this law or in its application directly involved in the controversy in which such judgment shall have been rendered and shall not affect or impair the validity of the remainder of this local law or the application thereof to other persons or circumstances. Further, in adjudging such invalid provision, the court shall attempt to modify same to a provision which is not invalid, illegal or unconstitutional and which best achieves the intent of the invalid provision.

**Section Five (5). EFFECTIVE DATE.**

This Local Law shall take effect upon its filing in the office of the Secretary of State and shall apply to the assessment rolls prepared on the basis of taxable status dates occurring on or after such date.

(Complete the certification in the paragraph that applies to the filing of this local law and strike out that which is not applicable.)

1. (Final adoption by local legislative body only.)

I hereby certify that the local law annexed hereto, designated as Local Law No. 2 of 2021 of the (County)(City)(Town)(Village) of Minoa was duly passed by the Village Board of Trustees of the Village of Minoa on March 1, 2021 in accordance with the applicable provisions of law.

2. (Passage by local legislative body with approval, no disapproval or repassage after disapproval by the Elective Chief Executive Officer\*.)

I hereby certify that the local law annexed hereto, designated as local law No. \_\_\_\_\_ of 19\_\_ of the (County)(City)(Town)(Village) of \_\_\_\_\_ was duly passed by the \_\_\_\_\_ on \_\_\_\_\_, 19\_\_, and was (approved)(not approved)(repassed

\_\_\_\_\_ (Name of legislative Body) disapproval) by the \_\_\_\_\_ and was deemed duly adopted on \_\_\_\_\_, 199\_\_ (Elective Chief Executive Officer\*)

in accordance with the applicable provisions of law.

3. (Final adoption by referendum.)

I hereby certify that the local law annexed hereto, designated as local law No. \_\_\_\_\_ of 199\_\_ of the (County)(City)(Town)(Village) of \_\_\_\_\_ was duly passed by the \_\_\_\_\_ on \_\_\_\_\_, 19\_\_, and was (approved)(not approved)(repassed after disapproval) by the \_\_\_\_\_ on \_\_\_\_\_ 19\_\_. Such local law was \_\_\_\_\_ (Elective Chief Executive Officer\*)

to the people by reason of a (mandatory)(permissive) referendum, and received the affirmative vote of a majority of the qualified electors voting thereon at the (general)(special)(annual) election held on \_\_\_\_\_ 19\_\_, in accordance with the applicable provisions of law.

4. (Subject to permissive referendum and final adoption because no valid petition was filed requesting referendum.)

I hereby certify that the local law annexed hereto, designated as local law No. \_\_\_\_\_ of 19\_\_ of the (County)(City)(Town)(Village) of \_\_\_\_\_ was duly passed by the \_\_\_\_\_ on \_\_\_\_\_ 19\_\_, and was (approved)(not approved)(repassed after \_\_\_\_\_ (Name of Legislative Body)

disapproval) by the \_\_\_\_\_ on \_\_\_\_\_ 19\_\_ Such local law was subject to

(Elective Chief Executive Officer\*)

permissive referendum and no valid petition requesting such referendum was filed as of \_\_\_\_\_ 19\_\_, in accordance with the applicable provisions of law.

5. (City local law concerning Charter revision proposed by petition.)

I hereby certify that the local law annexed hereto, designated as local law No \_\_\_\_\_ of the City of \_\_\_\_\_ having been submitted to referendum pursuant to the provisions of section (36)(37) of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of such city voting thereon at the (special)(general) election held on \_\_\_\_\_ 19\_\_, became operative.

6. (County local law concerning adoption of Charter.)

I hereby certify that the local law annexed hereto, designated as local law No \_\_\_\_\_ of 19\_\_ of the County of \_\_\_\_\_ State of New York, having been submitted to the electors at the General Election of November \_\_\_\_\_ 19\_\_, pursuant to subdivisions 5 and 7 of section 33 of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of the cities of said county as a unit and a majority of the qualified electors of the towns of said county considered as a unit voting at said general election, became operative.

(If any other authorized form of final adoption has been followed, please provide an appropriate certification.)

I further certify that I have compared the preceding local law with the original on file in this office and that the same is a correct transcript therefrom and of the whole of such original local law, and was finally adopted in the manner indicated in paragraph one (1) above.

*Lisa DeVona*

Lisa DeVona, Village Clerk-Treasurer

Date: March 1, 2021

(Seal)

(Certification to be executed by County Attorney, Corporation Counsel, Town Attorney, Village Attorney or other authorized attorney of locality.)

STATE OF NEW YORK  
COUNTY OF ONONDAGA

I, the undersigned, hereby certify that the foregoing local law contains the correct text and that all proper proceedings have been had or taken for the enactment of the local law annexed hereto.

*Courtney M. Hills*

Signature

Courtney M. Hills

Attorney for the Village

Title

County

City of Minoa

Town Village

Date: 3/1, 2021

\*Elective Chief Executive Officer means or includes the chief executive officer of a county elected on a countywide basis or, if there be none, the chairperson of the county legislative body, the mayor of a city or village, or the supervisor of a town where such officer is vested with the power to approve or veto local laws or ordinances.