

LOCAL LAW NO. 4 OF 2026
TAX CAP OVERRIDE FOR 2027 BUDGET
TOWN OF YORK

Section 1

Legislative Intent

It is the intent of this Local Law to override the limit on the amount of real property taxes that may be levied by the Town of York, County of Livingston pursuant to General Municipal Law §3-c, and to allow the Town of York, County of Livingston to adopt a Town Budget for the fiscal year 2027 that requires a real property tax levy in excess of the "tax levy limit" as defined by General Municipal Law §3-c.

The Town of York is concerned about uncertainties in the existing Tax Cap Law, including how uncertain expenditures mandated by law and uncertain expenditures and revenues controlled by the County and State interact with the Tax Cap. The Town Board is obligated to prepare a responsible budget, which meets the Town's mandated obligations and provides beneficial services, while minimizing the tax burden on the citizens of York.

Section 2

Legal Authority

The authority to override the tax levy limit is authorized by General Municipal Law §3-c (5), which expressly authorizes a local government to override the tax levy limit for the coming fiscal year 2027 by the adoption of a local law approved by a vote of sixty percent (60%) of the total voting power of its governing body, the York Town Board.

Section 3

Tax Levy Limit Override

The Town Board of the Town of York, County of Livingston is hereby authorized to adopt a budget for the fiscal year 2027 that requires a real property tax levy in excess of the limit that is specified in General Municipal Law §3-c.

Section 4

Severability

If any clause, sentence, paragraph, subdivision, or part of this Local Law or the application thereof to any person, firm or corporation, or circumstance, shall be adjusted by any court of competent jurisdiction to be invalid or unconstitutional, such order or judgment shall not affect, impair, or invalidate the remainder thereof, 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 filing with the Secretary of State.