

Local Law Filing

(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.

County City Town Village
(Select one.)

of Amherst, New York

FILED
STATE RECORDS

NOV 24 2023

DEPARTMENT OF STATE

Local Law No. 12 of the year 20²³

A local law To Override The Tax Levy Limit Established in General Municipal Law §3-c.
(Insert Title)

Be it enacted by the Town Board of the
(Name of Legislative Body)

County City Town Village
(Select one.)

of Amherst, NY

as follows:

See attached

(If additional space is needed, attach pages the same size as this sheet, and number each.)

(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. 12 of 2023 of the ~~(County)~~(City)(Town)(Village) of Amherst, NY was duly passed by the Town Board on November 9, 2023, in accordance with the applicable provisions of law.
(Name of Legislative Body)

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 20____ of the ~~(County)~~(City)(Town)(Village) of _____ was duly passed by the _____ on _____ 20____, and was (approved)(not approved) *(Name of Legislative Body)* (repassed after disapproval) by the _____ and was deemed duly adopted *(Elective Chief Executive Officer*)* on 20 , 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 20____ of the ~~(County)~~(City)(Town)(Village) of _____ was duly passed by the _____ on _____ 20____, and was (approved)(not approved) *(Name of Legislative Body)* (repassed after disapproval) by the _____ on _____ 20____. *(Elective Chief Executive Officer*)*

Such local law was submitted 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 _____ 20____, 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 20____ of the ~~(County)~~(City)(Town)(Village) of _____ was duly passed by the _____ on _____ 20____, and was (approved)(not approved) *(Name of Legislative Body)* (repassed after disapproval) by the _____ on _____ 20____. Such local law was subject to permissive referendum and no valid petition requesting such referendum was filed as of _____ 20____, in accordance with the applicable provisions of law.

* Elective Chief Executive Officer means or includes the chief executive officer of a county elected on a county-wide 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.

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

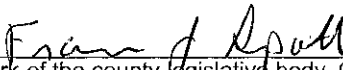
I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20 ____ of the City of _____ having been submitted to referendum pursuant to the provisions of section (36)(37) of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of such city voting thereon at the (special)(general) election held on _____ 20____, 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 20 ____ of the County of _____ State of New York, having been submitted to the electors at the General Election of November _____ 20____, 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 _____ above.

 **Francina J. Spoth**
Clerk of the county legislative body, City, Town or Village Clerk or officer designated by local legislative body

Date: 11/15/2023

(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 _____

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.

Signature

Title

County
City of _____
Town
Village

Date: _____

LOCAL LAW NO. 12-2023

TOWN OF AMHERST

COUNTY OF ERIE, STATE OF NEW YORK

A Local Law To Override The Tax Levy Limit Established In General Municipal Law §3-c

Be it enacted by the Town Board of the Town of Amherst as follows:

Section 1. Title.

This Local Law shall be referred to as, "A Local Law To Override The Tax Levy Limit Established In General Municipal Law §3-c."

Section 2. Legislative Intent and Purpose

While a cap on the property tax levy may provide "political appeal in its simplicity," according to the New York Conference on Mayors' Mayoral Task Force on Mandate and Property Tax Relief, a cap without specific exclusions - such as costs associated with health care, pensions, extraordinary capital expenditures and reductions in state aid - and relief from state mandates results in destructive local budget deficits, decimated municipal work forces and a dangerous reduction in essential services provided by local governments.

In order to provide essential municipal services, and truly achieve property tax relief, the state must first reform the cost drivers that lead to high property taxes in New York, particularly the many mandates on local governments pertaining to collective bargaining and managing workforce costs.

In addition, several years of high inflation rates, coupled with Federal Reserve interest rate increases, has increased costs in government purchasing and borrowing, leading to higher operating expenses, while many areas of governmental revenue still lag. This affects the ability of government at all levels to balance their budget without eroding fund balance. Furthermore, it was proven during the COVID-19 pandemic that fund balance is essential to continuing operations during times of adversity.

It is the intent of this Local Law to allow the Town of Amherst the flexibility to adopt a budget for the fiscal year commencing 2024 that requires a property tax levy in excess of the "tax levy limit" defined by General Municipal Law §3-c if necessary to provide essential services. The law further provides the mechanism whereby if the state comptroller determines that the Town has exceeded the 2% tax levy cap, then the Town is in a position to allocate funds to pay the difference.

Section 3. 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 2024 fiscal year by the adoption of a Local Law approved by a vote of sixty percent (60%) of said governing body.

Section 4. Tax Levy Limit Override

The Town Board of the Town of Amherst is hereby authorized to adopt a budget for the fiscal year commencing in 2024 that requires a real property tax levy in excess of the amount otherwise prescribed in General Municipal Law §3-c.

Section 5. Amendment of Chapter 175

Therefore, Chapter 175 of the Code of the Town of Amherst is amended, specifically to add a new Article, Article XIII. Real Property Tax Levy 2024, to incorporate the authorization to adopt a budget for the fiscal year commencing in 2024 that requires a real property tax levy in excess of the amount otherwise prescribed in General Municipal Law §3-c.

Section 6. 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 7. Effective Date.

This Local Law shall take effect immediately and be filed in the Office of the Secretary of State in accordance with Section 27 of the Municipal Home Rule Law and published pursuant to Section 130 of the Town Law and Chapter 28 of the Code of the Town of Amherst.

**Francina J. Spoth, Town Clerk
Town of Amherst
County of Erie, State of New York**

Adopted: November 9, 2023