

RESOLUTION NO. 391-25 6/24/25 LEG ADOPT LL A LOCAL LAW TO OVERRIDE TAX LEVY LIMIT

RESOLUTION TO ADOPT A LOCAL LAW 4 FOR THE YEAR 2025 TO OVERRIDE THE TAX LEVY LIMIT ESTABLISHED IN GENERAL MUNICIPAL LAW §3-C.

By: Cayuga County Legislature

WHEREAS, Local Law No. 4 for the year 2025, entitled “**A LOCAL LAW TO OVERRIDE THE TAX LEVY LIMIT ESTABLISHED IN GENERAL MUNICIPAL LAW §3-C**“, was presented to the Cayuga County Legislature on May 27, 2025; and

WHEREAS, pursuant to law and after proper notice being duly given, the County Legislature held a public hearing on said Local Law No. 4 for 2025 on June 24, 2025, at 6:00 P.M.; now therefore be it

RESOLVED, that Local Law No. 4 for 2025, entitled “**A LOCAL LAW TO OVERRIDE THE TAX LEVY LIMIT ESTABLISHED IN GENERAL MUNICIPAL LAW §3-C**” as so designated, be and the same is hereby enacted, waiving any and all defects and informalities in the adoption thereof.



*State of New York }
County of Cayuga }*

I do hereby certify, that I have compared the forgoing copy of a Resolution duly passed and adopted by the Cayuga County Legislature at a meeting held on the 5th day of November 2025 with the original Resolution, and that the same is a true and correct copy and transcript thereof, and the whole thereof.

Given under my hand and official seal November 6, 2025

Sheila P. Smith

Clerk, Cayuga County Legislature

**STATE OF NEW YORK
COUNTY OF CAYUGA**

LOCAL LAW NO. 4 FOR THE YEAR 2025

A LOCAL LAW TO OVERRIDE THE TAX LEVY LIMIT ESTABLISHED IN GENERAL MUNICIPAL LAW §3-c.

BE IT ENACTED by the County Legislature of the County of Cayuga as follows:

SECTION 1. LEGISLATIVE INTENT.

The Cayuga County Legislature has determined it may be necessary to override the limit on the amount of real property taxes that may be levied by the County of Cayuga for the coming fiscal year 2026 pursuant to General Municipal Law §3-c.

SECTION 2. OVERRIDE OF TAX LEVY LIMIT.

Upon the adoption of this local law, the Cayuga County Legislature is hereby authorized to override the tax levy limit for the coming fiscal year 2026 to allow the County of Cayuga to adopt a budget for the fiscal year 2026 that may require a real property tax levy in excess of the "tax levy limit" as defined by General Municipal Law §3-c.

SECTION 3. 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, such as Cayuga County, to override the tax levy limit for the coming fiscal year 2026 by the adoption of a local law approved by vote of sixty percent (60%) of the total voting power of its governing body, the Cayuga County Legislature.

SECTION 3. EFFECTIVE DATE.

That this Local Law shall take effect immediately, in accordance with the provisions of the Municipal Home Rule of the State of New York.

Local Law Filing

(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 ascribed as local law number _____ of 20____ of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ on _____ 20____ in accordance
(Name of Legislative Body)
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, ascribed as local law number _____ of 20____ of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ on _____ 20____ and was
(Name of Legislative Body)
(approved)(not approved)(repassed after disapproval) by the _____
(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, ascribed as local law number _____ of 20____ of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ on _____ 20____ and was
(Name of Legislative Body)
(approved)(not approved)(repassed after disapproval) by the _____ on _____
(Elective Chief Executive Officer)*
20____.
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, ascribed as local law number _____ of 20____ of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ on _____ 20____ and was
(Name of Legislative Body)
(approved)(not approved)(repassed after disapproval) by the _____ on _____
(Elective Chief Executive Officer)*
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.

Local Law Filing

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

I hereby certify that the local law annexed hereto, ascribed as local law number _____ of 20 ____ of the City of _____ having 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 thereto, ascribed as local law number _____ 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 the paragraph _____ above.

(Seal)

Clerk of the county legislative body, City, Town or Village Clerk or officer designated by local legislative body

(Date)