

SCHEDULE A

INTRODUCTORY NO. 3

PRINT NO. 1 OF 2016

INTRODUCED BY: Supervisors Kinowski, Collyer, Lent, Lewza, Raymond, Tollisen and Veitch

COUNTY OF SARATOGA
LOCAL LAW NO. 4 OF 2016

A LOCAL LAW TO AUTHORIZE OVERRIDING THE PROPERTY
TAX LEVY LIMIT ESTABLISHED BY GENERAL MUNICIPAL
LAW § 3-c FOR THE 2017 SARATOGA COUNTY BUDGET

BE IT ENACTED by the Saratoga County Board of Supervisors as follows:

SECTION 1. TITLE

This Local Law shall be known as “A LOCAL LAW TO AUTHORIZE OVERRIDING THE PROPERTY TAX LEVY LIMIT ESTABLISHED BY GENERAL MUNICIPAL LAW § 3-c FOR THE 2017 SARATOGA COUNTY BUDGET”.

SECTION 2. LEGISLATIVE FINDINGS AND PURPOSE

- A. By Chapter 97 of the Laws of 2011, effective June 24, 2011, codified as Section 3-c of the General Municipal Law, the State of New York imposed upon counties and other local governments and schools, with certain exceptions, a limit equal to the lesser of the rate of inflation or 2 percent on the annual increase in the amount of real property taxes that may be levied on behalf of such entities.
- B. The New York State Comptroller’s Office has determined that property tax levy growth for local governments must be capped at 0.68 percent for 2017, which is the rate of inflation.
- C. This is the fourth year in a row that local governments have had their tax levy growth capped at less than 2 percent, and the second year in a row that it has been capped at less than 1 percent.
- D. General Municipal Law § 3-c(6) provides that if a local government’s actual tax levy for a given fiscal year exceeds the tax levy limit, as determined by the State Comptroller, the local government must place the excess amount in reserve and use such funds to offset the tax levy for the ensuing fiscal year.
- E. General Municipal Law § 3-c(5) provides that a local government may adopt a budget that requires a tax levy that is greater than the tax levy limit for the coming fiscal year only if the governing body of such local government first enacts, by a vote of 60 percent of the total voting power of such governing body, a local law to override such limit.

- F. Due to the high cost of State mandated programs and services, as well as a reduction in sales tax revenues caused by declining gasoline prices, the Saratoga County Board of Supervisors has been forced to authorize the override of the State imposed tax cap in order to have sufficient funds to protect the well-being of the residents of Saratoga County and provide essential local public health, safety and infrastructure programs and services.
- G. Mandated State programs and services include Medicaid, Public Assistance, Child Welfare, Pre-School Special Education, Community Colleges, Indigent Defense, Early Intervention, Youth Detention and Pension Costs. These State mandated programs and services must be paid first before local taxes may be used for County purposes.
- H. The purpose of this Local Law is to comply with the requirements of General Municipal Law § 3-c(5) prior to adopting the 2017 Saratoga County Budget.

SECTION 3. ENACTMENT AUTHORITY

This Local Law is adopted pursuant to authority provided in Section 10 of the Municipal Home Rule Law of the State of New York as well as the specific authority set forth in General Municipal Law § 3-c(5).

SECTION 4. OVERRIDE AUTHORIZATION

The Saratoga County Board of Supervisors hereby overrides the tax levy limit for the County of Saratoga for 2017, and is hereby authorized to adopt a County Budget for fiscal year 2017 that requires a property tax levy that is greater than the tax levy limit calculated for 2017 pursuant to General Municipal Law § 3-c.

SECTION 5. SEVERABILITY

If any section, subsection, sentence, clause, phrase or other portion of this local law is for any reason declared unconstitutional, or invalid, in whole or in part by any court of competent jurisdiction, such portion shall be deemed severable and such unconstitutionality or invalidity shall not affect the validity of the remaining portions of this law which shall remain in full force and effect.

SECTION 6. EFFECTIVE DATE

This Local Law shall take effect immediately upon filing with the Secretary of State.