TOWN OF ALLEGANY LOCAL LAW NO. 4 of 2026

A LOCAL LAW TO OVERRIDE THE TAX LEVY LIMIT

ESTABLISHED IN NEW YORK STATE GENERAL MUNICIPAL LAW §3-C

WHEREAS, according to New York State's Property Tax Cap legislation, if a town government decides to adopt a budget with a property tax levy that exceeds the level set by the State, the town government must pass a local law to override that cap, and;

WHEREAS, adopting said local law is not predictive of the final tax levy but will provide the Allegany Town Board flexibility to exceed the Property Tax Cap if it is deemed necessary, and to ensure that any State recalculation of the applicable limit will not make the Town inadvertently out of compliance, and;

WHEREAS, a public hearing was held before the Allegany Town Board on June 9, 2026, to hear all persons interested in proposed Local Law No. 4 of 2026, now therefore

Be it enacted by the Allegany Town Board as follows:

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 Allegany pursuant to General Municipal Law §3-C, and to allow the Town of Allegany to adopt a budget for the fiscal year beginning January 1, 2027 and ending December 31, 2027 that requires a real property tax levy in excess of the "tax levy limit" as defined by General Municipal Law §3-C.

Section 2. Authority: This local law is adopted pursuant to subdivision 5 of General Municipal Law §3-C, which expressly authorizes the Town Board to override the tax levy limit by the adoption of a local law approved by a vote of at least 60% of the Town Board

Section 3. Tax Levy Limit Override: The Allegany Town Board, County of Cattaraugus, is hereby authorized to adopt a budget for the fiscal year 2027 that requires a real property tax levy in excess of the amount otherwise prescribed in General Municipal Law §3-C.

Section 4: Legal Notice. The Allegany Town Clerk shall publish in the official newspaper of the Town a notice of adoption containing a synopsis of said local law and shall within twenty days file one certified copy with the New York State Secretary of State.

Section 5. 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 6. Effective Date: This Local Law shall take effect upon filing with the New York State Secretary of State.