

**VILLAGE OF CORNWALL-ON-HUDSON
LOCAL LAW NO. 2 OF 2014**

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

Be it enacted by the Village Board of the Village of Cornwall-on-Hudson as follows:

Section 1. Legislative Intent

While a cap on the property tax levy may provide “political appeal in its simplicity,” according 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 will result in destructive local budget deficits, decimated municipal work forces and a dangerous reduction in the 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.

It is the intent of this local law to allow the Village of Cornwall-on-Hudson the flexibility to adopt a budget for the fiscal year commencing 2015 that requires a real property tax levy in excess of the “tax levy limit” as 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 Village has exceeded the tax levy cap, the Village is a position to allocate funds to pay the difference.

Section 2. 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 coming fiscal year by the adoption of a local law approved by a vote of sixty percent (60%) of said governing body.

Section 3. Tax Levy Limit Override

The of Board of Trustees of the Village of Cornwall-on-Hudson, County of Orange, is hereby authorized to adopt a budget for the fiscal year commencing 2015 that requires a real property tax levy in excess of the amount otherwise prescribed in General Municipal Law §3-c.

Section 4. 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 5. Effective date

This local law shall take effect immediately upon filing with the Secretary of State.