

PROPOSED

Town of Rensselaerville Local Law Overriding the Real Property Tax Levy Limit For the Fiscal Year 2023

Local Law No. 5 of 2022

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

A. Title

This Local Law shall be entitled “Local Law Overriding the Real Property Tax Levy Limit for the Fiscal Year 2023”.

B. Effective Date

This Local Law shall take effect upon filing with the Secretary of State as provided by law.

C. Legislative Intent

The State Constitution, Article XVI, §1, reserves all taxing power to the State and therefore local governments possess only that taxing power which has been expressly delegated to them by the State Legislature (Opns St Comp, 1990 No. 90-39; Opns St Comp, 1981, No. 81-331; Opns St Comp, 1973, No. 72-1085, unreported; 23 Opns St Comp, 1967, p 788).

The Town Board of the Town of Rensselaerville, County of Albany has reviewed the financial needs and obligations of the Town of Rensselaerville. Due to contract obligations, limited revenue from non-real property tax sources, the rising cost of commodities and health care, compliance with unfunded mandates, reductions in state and federal revenue sharing programs coupled with the limitations on raising revenue set forth in General Municipal Law, §3-c, the Town Board of the Town of Rensselaerville hereby determines that it necessary to override the real property tax levy limit for the fiscal year 2023.

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 Rensselaerville pursuant to General Municipal Law § 3-c, and to allow the Town of Rensselaerville to adopt a town budget for (a) town purposes including but not limited to town highway purposes, (b) fire protection districts, and (c) any other special or improvement district governed by the Town Board for the fiscal year 2023 that requires a real property tax levy in excess of the "tax levy limit" as defined by General Municipal Law § 3-c.

D. Authority

This Local Law is adopted pursuant to General Municipal Law § 3-c (5), which expressly authorizes the town board to override the real property tax levy limit by the adoption of a local law approved by a vote of sixty (60%) of the town board.

E. Real Property Tax Levy Limit

The Town Board of the Town of Rensselaerville is hereby authorized to adopt a budget for the fiscal year 2023 that requires a real property tax levy in excess of the limit specified in General Municipal Law §3-c. The Town Board of the Town of Rensselaerville hereby overrides the real property tax levy limit as required by General Municipal Law, §3-c as for the town fiscal year of 2023.

F. 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.