

LOCAL LAW NO. 2 OF 2025 A Local Law to Override the Tax Levy Limit for Fiscal Year 2026

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

SECTION 1. AUTHORITY. This Local Law is enacted pursuant to subdivision 5 of N.Y. General Municipal Law §3-c (the "Property Tax Cap Law"), which expressly authorizes the Town Board to override the tax levy limit by the adoption of a local law approved by affirmative vote of sixty percent (60%) of the Town Board.

SECTION 2. PURPOSE. The purpose of this local law is to permit the Town Board to override the tax levy limit on the amount of property taxes that may be levied by the Town of Homer pursuant to the Property Tax Cap Law, and to allow the Town to adopt a budget for Fiscal Year 2026 that requires a real property tax levy in excess of the "tax levy limit" as defined by the Property Tax Cap Law. Such override is necessary and in the best interests of the Town.

SECTION 3. TAX LEVY LIMIT OVERRIDE. The Town of Homer Town Board is hereby authorized to override the Tax Levy Limit established pursuant to N.Y. General Municipal Law §3-c, for Fiscal Year 2026, and to adopt a budget for Fiscal Year 2026 that requires a real property tax levy in excess of the amount otherwise prescribed in N.Y. General Municipal Law §3-c.

SECTION 4. SEVERABILITY. If any clause, sentence, paragraph, section or part of this Local Law or the application thereof to any person, firm or corporation, or circumstance, shall be adjudged 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 said clause, sentence, paragraph, section 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 order or judgment shall be rendered.

SECTION 5. EFFECTIVE DATE. This local law shall take effect immediately upon its filing with the Secretary of State as provided in §27 of the N.Y. Municipal Home Rule Law.