

**Board of Supervisors**  
**WAYNE COUNTY**

**RESOLUTION NO. 580-13: ADOPTION OF LOCAL LAW FOR OVERRIDING THE TAX LEVY LIMIT FOR WAYNE COUNTY FOR 2014 AND AUTHORIZING THE ADOPTION OF A BUDGET FOR 2014 THAT REQUIRES A TAX LEVY GREATER THAN THE TAX LEVY LIMIT FOR THE 2014 FISCAL YEAR**

Mr. Hammond presented the following:

WHEREAS, a proposed local law for overriding the tax levy limit for Wayne County for 2014 and authorizing the adoption of a budget for 2014 that requires a tax levy greater than the tax levy limit for the 2014 fiscal year was presented to the Board of Supervisors on September 17, 2013.; and

WHEREAS, a public hearing on the proposed local law was held on October 2, 2013 at 9:00 a.m. in accordance with the notice of hearing duly posted and published in the manner prescribed by law; now, therefore be it

RESOLVED, that said local law is hereby adopted to read as follows:

**COUNTY OF WAYNE - STATE OF NEW YORK**  
**LOCAL LAW NO. 4 FOR THE YEAR 2013**

A Local law overriding the tax levy limit for Wayne County for 2014 and authorizing the adoption of a budget for 2014 that requires a tax levy greater than the tax levy limit for the 2014 fiscal year

BE IT ENACTED BY THE BOARD OF SUPERVISORS OF THE COUNTY OF WAYNE AS FOLLOWS:

**SECTION 1. 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 school districts, with certain exceptions, a two percent limit on the annual increase in the amount of real property taxes that may be levied by or on behalf of such entities.
- b. General Municipal Law Section 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 of the levy in reserve and use such funds to offset the tax levy for the ensuing fiscal year.
- c. General Municipal Law Section 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 first enacts, by a vote of 60 percent of the total voting power, a local law to override such limit.
- d. Due to the cost of State mandated programs and services the Wayne 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 citizens of Wayne County and provide essential local public health, safety, and infrastructure programs and services.
- e. Mandated State programs and services include Medicaid, Public Assistance, Child Welfare, Pre-School Special Education, 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.
- f. Wayne County can effectively implement a property tax cap only if there is a meaningful action by the State of New York to control the cost of State Mandated Programs and Services and provide mandate relief.
- g. The purpose of this local law is to comply with the requirements of General Municipal Law §3-c prior to adopting the 2014 County Budget.

**SECTION 2. BUDGET AUTHORIZATION**

The Wayne County Board of Supervisors hereby overrides the tax levy limit for Wayne County for 2014 and authorizes Wayne County to adopt a budget for 2014 that requires a tax levy that is greater than the tax levy limit calculated for 2014 pursuant to §3-c of the General Municipal Law.

**SECTION 3. SEVERABILITY**

If any section, subsection, sentence, clause, phrase or other portion of this local law is for any reason declared unconstitutional, or invalid, or 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 4. EFFECTIVE DATE**

This local law shall take effect immediately upon passage by this Legislative Body.

Mr. Miller moved the adoption of the resolution. Seconded by Mr. Colacino. Upon roll call, all Supervisors voted Aye, except Supervisors Manktelow, Baldrige and Park who voted Nay. The Chairman declared the resolution adopted.

WAYNE COUNTY  
**Board of Supervisors**  
LYONS, NEW YORK

**This is to Certify** that I, the undersigned, Clerk of the Board of Supervisors of the County of Wayne, have compared the foregoing copy of resolution with the original resolution now on file in this office and which was duly adopted by the Board of Supervisors of said County at a session held on the 2nd day of October 2013 and that the same is a true copy of said original and of the whole thereof.

**In Witness Whereof**, I have hereunto subscribed my name and affixed the official seal of the Board of Supervisors of the County of Wayne, this 2nd day of October 2013.

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Clerk of the Board

