

# LOCAL LAW NUMBER 1 of 2020

Town of Genoa, County of Cayuga, State of New York

## A Local Law to Override the Tax Levy Limit Established in General Municipal Law §3-c

### 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 Genoa, County of Cayuga, pursuant to General Municipal Law § 3-c, and to allow the Town of Genoa, County of Cayuga, to adopt a town budget for (a) town purposes (b) the Genoa King Ferry Water District (c) any other special or improvement districts governed by the town board for the fiscal year 2021 that requires a real property tax levy in excess of the "tax levy limit" as defined by General Municipal Law § 3-c.

**The Town of Genoa** is dependent upon the real property tax to fund town services and we do not have the authority to raise sales taxes, occupancy taxes, gross receipts taxes, or income taxes. Non property tax revenues, sales taxes and State AIM payments are subject to market fluctuations and the ability of federal, state, and county governments to share revenue with the Town of Genoa. The cost to provide town services and to fund town operations continues to increase for 2021. Specific line items with significant increases are: Health Insurance Coverage for full-time employees Workman Compensation Insurance ERS-Pension Contribution, Utilities, Fuel Oil, Propane, Gasoline and Diesel fuel Section. **The COVID-19 Pandemic has had a negative effect on income for 2020 in different categories in the Highway Fund especially. We expect this negative effect to continue to a more drastic measure with fewer funds for CHIPS, Snow Removal, Mortgage Tax and AIM income. Most recognize shortfalls will be noticed in shared income sales received from Cayuga County.**

### 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 vote of sixty percent (60%) of the town board.

### section 3. Tax Lew Limit Override

The Town Board of the Town of Genoa, County of Cayuga is hereby authorized to adopt a budget for the fiscal year 2021 that requires a real property tax levy in excess of the limit specified in General Municipal Law, §3-c.

### Section 4. 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 5. Effective Date

The Genoa Town Clerk shall publish in the official newspaper of the Town a notice of adoption containing a synopsis of said local law. This local law shall take effect immediately upon filing a certified copy with the Secretary of the State of NY as well as with the Office of the Cayuga County Clerk, within twenty days of acceptance on or after the Public Hearing date which is scheduled for November 5<sup>th</sup>, 2020 at 6:30 p.m. at the Genoa Town Hall.