

A Local Law Authorizing the Sullivan County Legislature to Override the New York State Real Property Tax Cap

BACKGROUND

On June 24, 2011 the New York Real Property “Tax Cap” Chapter 97 “Part A” of the Laws of New York 2011, was signed into law. The aforesaid “Tax Cap” was incorporated as an amendment to the General Municipal Law as Section 3-c thereof, and was made applicable to counties.

INTENT

The Sullivan County Legislature in anticipation that it may be required to adopt a budget which imposes a tax levy increase greater than the limit set forth in the General Municipal Law Section 3-c for the fiscal year 2026 desires to enact a Local Law granting it such authority.

AUTHORITY

General Municipal Law Section 3-c(5) authorizes counties to enact a Local Law enabling them to exceed the Tax Cap in the coming fiscal year.

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, not including any levy necessary to support the expenditures pursuant to the subparagraphs (i) through (iv) of paragraph g of subdivision two of this section, only if the governing body of such local government first enacts, by a vote of sixty percent of the total voting power of such body, a local law to override such limit for such coming fiscal year only...”

BE IT ENACTED by the Legislature of the County of Sullivan, as follows:

SECTION 1. Pursuant to authority granted to the Sullivan County Legislature by Municipal Law Section 3-c(5) the Sullivan County Legislature is hereby authorized to adopt a budget which exceeds the “Tax Levy Limit” for fiscal year 2026.

SECTION 2. This Local Law shall become effective upon filing with the Secretary of State.