

Warren County Board of Supervisors

RESOLUTION NO. 345 OF 2025

RESOLUTION INTRODUCED BY SUPERVISORS THOMAS, GERACI, STROUGH, MADAY, DRISCOLL, CROCITTO AND MERLINO

INTRODUCING PROPOSED LOCAL LAW NO. 4 OF 2025, ENTITLED “A LOCAL LAW TO AUTHORIZE OVERRIDING THE PROPERTY TAX LEVY LIMIT ESTABLISHED BY GENERAL MUNICIPAL LAW §3-C FOR THE 2026 WARREN COUNTY BUDGET,” AND AUTHORIZING PUBLIC HEARING THEREON

WHEREAS, General Municipal Law §3-c set limits upon real property tax levies by local governments, commonly known as the tax levy limit or “tax cap” for the local government, and requires a governing body for the local government to first enact a local law to override the tax levy limit before the local government may adopt a budget that requires a tax levy greater than the tax levy limit for the coming fiscal year, now, therefore, be it

RESOLVED, that proposed Local Law No. 4 of 2025 entitled “A Local Law to Authorize Overriding the Property Tax Levy Limit Established by General Municipal Law §3-c for the 2026 Warren County Budget,” attached hereto and made a part hereof, be, and the same hereby is, introduced before the Warren County Board of Supervisors, and in order to give interested members of the public the opportunity to be heard thereon, the Board of Supervisors shall hold a public hearing at the Supervisors’ Rooms in the Warren County Municipal Center on the 17th day of October, 2025, at 10:00 a.m., on the matter of the adoption of said proposed Local Law No. 4 of 2025, and be it further

RESOLVED, that the Clerk of the Board of Supervisors be, and hereby is, authorized and directed to give notice of such public hearing in the manner provided by law.

**COUNTY OF WARREN
PROPOSED LOCAL LAW NO. 4 OF 2025**

**A LOCAL LAW TO AUTHORIZE OVERRIDING THE PROPERTY TAX LEVY LIMIT
ESTABLISHED BY GENERAL MUNICIPAL LAW §3-C FOR THE
2026 WARREN COUNTY BUDGET**

BE IT ENACTED, by the Board of Supervisors of the County of Warren, New York, as follows:

SECTION 1. TITLE.

This Local Law shall be know as “A Local Law to Authorize Overriding the Property Tax Levy Limit Established by General Municipal Law §3-c for the 2026 Warren County Budget.”

SECTION 2. LEGISLATIVE FINDINGS AND PURPOSE.

- A. That 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 schools, with certain exceptions, a limit equal to the lesser of the rate of inflation or 2.0% on the annual increase in the amount of real property taxes that may be levied on behalf of such entities.
- B. That the New York State Comptroller’s Office determined that property tax levy growth for local governments must be capped at 2% for 2026, which is the maximum allowable levy growth under New York State law, despite the Comptroller’s Office also determining that the 2026 inflation factor was 2.64%.
- C. That this is the fifth year in a row that the New York State Comptroller’s Office determined that the property tax levy growth for local governments must be capped at 2% despite the Comptroller’s Office also determining that the inflation factor for fiscal years 2022 through 2026 exceeded the annual combined 2% maximum allowable levy growth by more than 11%.
- D. That General Municipal Law §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 in reserve and use such funds to offset the tax levy for the ensuing fiscal year.
- E. That due to the high cost of State mandated programs and services which are paid for from the budget for Warren County, as well as the combined 11% increase in the inflation factor from 2022-2026 above the combined 2% tax levy limit for this same budget years, the Warren County Board of Supervisors now confronts a 2026 budget which may exceed the State-imposed tax cap in order to protect the health, safety, and well-being of Warren County residents in order to provide essential County services, including public health, safety and infrastructure programs for the 2026 fiscal year.

- F. That Mandated State programs and services include Medicaid, Public Assistance, Child Welfare, Pre-School Special Education, Community Colleges, Indigent Defense, Early Intervention, Youth Detention placements from Raise-the-Age laws, Court ordered competency examinations and restoration services under section 730 of the Criminal Procedure Law, and Pension Costs. These State mandated programs and services must be paid first before local taxes may be used for County purposes.
- G. That General Municipal Law §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 of such local government first enacts, by a vote of 60 percent of the total voting power of such governing body, a local law to override such limit.
- H. That General Municipal Law §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 in reserve and use such funds to offset the tax levy for the ensuing fiscal year.
- I. That the purpose of this Local Law is to comply with the requirements of General Municipal Law §3-c prior to adopting the 2026 Warren County budget should it exceed the tax levy limit for 2026.

SECTION 3. ENACTMENT AUTHORITY.

That this Local Law is adopted pursuant to authority provided in Section 10 of the Municipal Home Rule Law of the State of New York as well as the specific authority set forth in General Municipal Law §3-c(5).

SECTION 4. OVERRIDE AUTHORIZATION.

That the Warren County Board of Supervisors hereby overrides the County of Warren tax levy limit for 2026, and is hereby authorized to adopt a County Budget for fiscal year 2026 that requires an actual property tax levy that is greater than the tax levy limit calculated for 2026, pursuant to General Municipal Law §3-c.

SECTION 5. SEVERABILITY.

If any section, subsection, sentence, clause, phrase or other portion of this local law is for any reason declared unconstitutional, or invalid, 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 6. EFFECTIVE DATE.

This Local Law shall take effect immediately upon filing with the Office of the Secretary of State.