

Bill GNE 2023B

A local law authorizing a property tax levy in excess of the limit established in General Municipal Law §3-c

Section 1. Purpose and Legislative Intent. Pursuant to Chapter 97 of the Laws of 2011, the New York State Legislature has enacted a “tax levy limit” applicable to the Village budget. As a consequence of the severe limitations imposed by that legislation, unfunded State mandates, and the uncertain fiscal impact of the COVID-19 pandemic, the Village may be required to exceed the levy limit for the next ensuing Village fiscal year, or might inadvertently exceed that limit without intending to do so. Furthermore, because the Village historically has maintained a low tax levy in past years, the tax levy limit imposed by the State legislation permits only a minimal increase in the Village levy, which is likely to be insufficient to accommodate future expenses. The consequences of exceeding the tax levy limit are severe for future Village budgets, even in the event the limit is exceeded inadvertently. Accordingly, the Board of Trustees of the Village hereby determines that it is in the best interests of the Village, its residents and taxpayers that the Village have stand-by authority to adopt a budget for the fiscal year 2023-2024 which includes a real property tax levy in excess of the “tax levy limit” as defined by General Municipal Law § 3-c.

Section 2. Authority. This local law is adopted pursuant to subdivision 5 of General Municipal Law §3-c, which expressly authorizes a local government’s governing body to override the property tax cap for the coming fiscal year by the adoption of a local law approved by a vote of sixty percent (60%) of said governing body.

Section 3. Tax Levy Limit Override. The Board of Trustees of the Village of Great Neck Estates is hereby authorized to adopt a budget for the 2023-2024 fiscal year which requires a real property tax levy in excess of the amount otherwise prescribed in General Municipal Law §3-c.

Section 4. Severability. If a court determines that any clause, sentence, paragraph, subdivision, or part of this local law or the application thereof to any person, firm or corporation, or circumstance is invalid or unconstitutional, the court’s order or judgment shall not affect, impair, or invalidate the remainder of this local law, 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. This local law shall take effect immediately upon adoption pursuant to the Municipal Home Rule Law and General Municipal Law and shall be applicable only to the Village budget and real property tax levy for the Village fiscal year next commencing on or after such effective date.