November 23, 2026

RESOLUTION NO. 365-2026

SETTING A DATE FOR A PUBLIC HEARING ON PROPOSED LOCAL LAW D (NO._) FOR THE YEAR 2026, "TAX CAP OVERRIDE FOR FY 2027"

By Mr. Forsythe, District 2

WHEREAS, in 2011, New York State implemented the Tax Levy Limit, commonly referred to as the "Tax Cap", which provides for a maximum growth of the Levy each year and provided regulations to counties, towns, villages, and school districts on how to approve a Levy that exceeds the Tax Cap, and

WHEREAS, the impact of inflation has increased the cost of operations, and the State has resumed the practice of passing along costs for programs they require that are not funded by the State, and

WHEREAS, the most recent challenges associated with federal and state programs and their uncertainty require caution when looking toward the budget for next year, and

WHEREAS, all of these changes and inflation also continue to impact on the ability that the County has to meet the arbitrary Tax Cap set without consideration for the changes that are being implemented,

NOW, THEREFORE, BE IT RESOLVED that the Board of Legislators authorizes setting a date for a public hearing on proposed Local Law D (No. __) for the Year 2026 "Tax Cap Override for FY 2027" to be held at 5:30 p.m. on December 7, 2026, in the Legislative Board Room.

PROPOSED LOCAL LAW D (NO._) FOR THE YEAR 2026,
"TAX CAP OVERRIDE FOR FY 2027"

BE IT ENACTED by the Board of Legislators of St. Lawrence County as follows:

Section 1. **TITLE OF THE LOCAL LAW**

This Local Law shall be entitled "Tax Cap Override for FY 2027."

Section 2. **AUTHORIZATION**

For fiscal year 2027, the County of St. Lawrence shall override the real property tax levy limit established by Chapter 97 of the Laws of 2011 of the State of New York and may adopt a budget requiring a tax levy that is greater than such tax levy limit.

Section 3. **VOTE REQUIREMENT**

This local law is adopted pursuant to subdivision 5 of the General Municipal Law § 3-C, which expressly authorizes the County Board of Legislators to override the tax levy limit by the adoption of a local law approved by vote of sixty percent (60%) of the Board.

Section 4. **PURPOSE**

The purpose of this local law is to permit the override of the limit on the amount of real property taxes that may be levied by the County of St. Lawrence, and to allow the County to adopt a county budget for the fiscal year 2027 that requires a real property tax levy in excess of the "tax levy limit" as defined by General Municipal Law § 3-C.

Section 5. **DEFINITION**

Tax Cap Override for FY 2027 - The County Board of Legislators, County of St. Lawrence, is hereby authorized to adopt a budget for FY 2027 that requires a real property tax levy in excess of the amount otherwise proscribed in General Municipal Law § 3-C.

Section 6. **SUPERSESSION**

Pursuant to the powers granted by the Municipal Home Rule, this Local Law supersedes all provisions of any other laws in the County of St. Lawrence, in so far as such statutes are inconsistent with this Local Law and any other laws or regulations of the County of St. Lawrence are superseded to the extent necessary to give this Local Law full force and effect. All other provisions shall remain the same.

Section 7. **SEVERABILITY**

Each separate provision of this Local Law shall be deemed independent of all other provisions therein, and if any provisions shall be deemed or declared invalid, all other provisions hereof shall remain valid and enforceable.

Section 8. **EFFECTIVE DATE**

(a) A Public Hearing was held at the Board of Legislators' Chambers, Court House, Canton, New York, at 5:30 p.m. on Monday, December 7, 2027.

(b) This Local Law shall take effect immediately upon filing in the office of the Secretary of State, in accordance with Municipal Home Rule Law § 27.

STATE OF NEW YORK)
) **ss:**
COUNTY OF ST. LAWRENCE)

I, Kiersten Gotham, Deputy Clerk of the St. Lawrence County Board of Legislators, **DO HEREBY CERTIFY** that I have compared this Resolution No. 365-2026 Entitled "Setting a Date for a Public Hearing on Proposed Local Law D (No._) for the Year 2026, "Tax Cap Override for FY 2027"", adopted November 23, 2026, with the original record in this office and that the same is a correct transcript thereof and of the whole of said original record.

Kiersten Gotham

Kiersten Gotham, Deputy Clerk
St. Lawrence County Board of Legislators
November 24, 2026