

LOCAL LAW NO. 3 OF THE YEAR 2026

OVERRIDE OF THE TAX LEVY LIMIT FOR FISCAL YEAR 2027 PURSUANT TO GENERAL MUNICIPAL LAW §3-c

BE IT ENACTED by the Town Board of the Town of North East as follows:

Section I: Title.

This Local Law shall be known and cited as Town of North East “Local Law No. 3 of the Year 2026 To Override the Tax Levy Limit for Fiscal Year 2027 Pursuant to General Municipal Law §3-c.”

Section II: Legislative Intent.

The Town Board acknowledges that it is vitally important to use the taxes of the Town of North East in a fiscally responsible manner and it is necessary to keep the tax levy of the property taxpayers to a minimum amount, especially in economically hard times. The Town Board has reviewed the proposed budget, the appropriation requests of the Town Department Heads and the financial position of the Town. The Town Board has determined that the Fiscal Year 2027 Budget will require a tax levy increase that is greater than that allowed by General Municipal Law §3-c.

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 North East, County of Dutchess, pursuant to General Municipal Law § 3-c, and to allow the Town of North East, County of Dutchess, to adopt a Town budget for Town purposes and any other special or improvement district governed by the Town Board 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 III: 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 IV: Tax Levy Limit Override

The Town Board of the Town of North East, County of Dutchess, is hereby authorized to adopt a budget for fiscal year 2027 that requires a real property tax levy in excess of the limit specified in General Municipal Law §3-c.

Section V. Separability.

If any part or provision of this local law or the application thereof to any person or circumstance be adjudged invalid by any court of competent jurisdiction, such judgment shall be confined in its operation to the part or provision or application directly involved in the controversy in which such judgment shall have been rendered and shall not affect or impair the validity of the remainder of this local law or the application thereof to other persons or circumstance, and the Town Board of the Town of North East hereby declares that it would have passed this local law or the remainder thereof had such invalid application or invalid provision been apparent.

Section VI: Effective Date.

This local law shall take effect immediately upon filing in the Office of the New York State Secretary of State in accordance with Section 27 of the Municipal Home Rule Law.