

County of Tioga

Local Law No. 2 of the Year 2013.

A Local Law authorizing an override of the Tax Levy limit for Tioga County for 2014 and authorizing the adoption by Tioga County of a budget for 2014 that requires a tax levy that is greater than the tax levy limit for the 2014 fiscal year.

Be It Enacted by the Legislature of the County of Tioga as follows:

SECTION 1: Title:

This Local Law shall be known as "Tioga County Responsible Budgeting Law of 2013".

SECTION 2: Declaration of Intent:

The intention of this local law is to comply with the requirements of General Municipal Law Section 3-c (5) prior to adopting the 2014 Tioga County Budget.

The regulations regarding the tax cap calculation continue to evolve, making it difficult to be certain that the 2014 budget falls under the calculated tax levy limit established by the General Municipal Law.

Many municipalities have adopted budgets that at the time of adoption were under the tax levy limit based on good faith budget calculations. Months later the Office of the State Comptroller interpreted the law in a different way and deemed these municipalities as having exceeded the limit. Those municipalities now face negative fiscal impacts; they must move funds from their cash account and hold in reserve, they must reduce the following year's tax levy limit by the alleged excess amount, and they must participate in time-consuming audits with the OSC.

While the Tioga County Legislature intends to comply with the tax cap, it recognizes the need to authorize an override, as an insurance policy, in order to avoid these negative fiscal impacts that would result due to lack of clarity in the tax cap regulations from the OSC.

SECTION 3: Budget Authorization:

The Tioga County Legislature hereby authorizes an override to the tax levy limit for Tioga County for 2014 and authorizes Tioga County, after completing all required procedures for the adoption of a budget, to adopt a budget for 2014 that requires a tax levy that is greater than the tax levy limit calculated for 2014 pursuant to Section 3-c of the General Municipal Law.

SECTION 4: Severability:

If any section, subsection, sentence, clause, phrase, or other portion of this local law is for any reason declared unconstitutional, or invalid or in whole or in part by any court of competent jurisdiction, such portion shall be deemed severable and such unconstitutionality or invalidation shall not affect the validity of the remaining portions of this law, which remaining portions shall remain in full force and effect.

SECTION 5: Effective Date:

This Local Law shall take effect upon the date on which a certified copy of this Local Law is filed in the Office of the Secretary of State pursuant to Section 27 of the Municipal Home Rule Law.

(Complete the certification in the paragraph that applies to the filing of this local law and strike out that which is not applicable.)

1. (Final adoption by local legislative body only.)

I hereby certify that the local law annexed hereto, designated as local law No. 2 of 2013 of the (County) of Tioga was duly passed by the Tioga County Legislature on June 11, 2013, in accordance with the applicable provisions of law.

2. (Passage by local legislative body with approval, no disapproval or repassage after disapproval by the Elective Chief Executive Officer\*.)

I hereby certify that the local law annexed hereto, designated as local law No. of 20 of the (County) (City) (Town) (Village) of was duly passed by the on , 20 , and was (approved)(not disapproved)(repassed after disapproval) by the and was deemed duly adopted on , 20 , in accordance with the applicable provisions of law.

3. (Final adoption by referendum.)

I hereby certify that the local law annexed hereto, designated as local law No. of 20 of the (County)(City)(Town)(Village) of was duly passed by the on , 20 , and was (approved)(not disapproved)(repassed after disapproval) by the on , 20 . Such local law was submitted to the people by reason of a (mandatory)(permissive) referendum, and received the affirmative vote of a majority of the qualified electors voting thereon at the (general)(special)(annual) election held on , 20 , in accordance with the applicable provisions of law.

4. (Subject to permissive referendum and final adoption because no valid petition was filed requesting referendum.)

I hereby certify that the local law annexed hereto, designated as local law No. of 20 of the (County)(City)(Town)(Village) of was duly passed by the on , 20 , and was (approved)(not disapproved)(repassed after disapproval) by the on , 20 . Such local law was subject to permissive referendum and no valid petition requesting such referendum was filed as of , 20 , in accordance with the applicable provisions of law.

5. (City local law concerning Charter revision proposed by petition.)

I hereby certify that the local law annexed hereto, designated as local law No. of 20 of the City of having been submitted to referendum pursuant to the provisions of section (36)(37) of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of such city voting thereon at the (special)(general) election held on , 20 , become operative.

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\*Elective Chief Executive Officer means or includes the chief executive officer of a county elected on a county-wide basis or, if there be none, the chairperson of the county legislative body, the mayor of a city or village, or the supervisor of a town where such officer is vested with the power to approve or veto local laws or ordinances.

6. (County local law concerning adoption of Charter.)

I hereby certify that the local law annexed hereto, designated as local law No. of 20 of the County of \_\_\_\_\_, State of New York, having been submitted to the electors at the General Election of November \_\_\_\_\_, 20\_\_\_\_, pursuant to subdivisions 5 and 7 of section 33 of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of the cities of said county as a unit and of a majority of the qualified electors of the towns of said county considered as a unit voting at said general election, became operative.

(If any other authorized form of final adoption has been followed, please provide an appropriate certification.)

I further certify that I have compared the preceding local law with the original on file in this office and that the same is a correct transcript therefrom and of the whole of such original local law, and was finally adopted in the manner indicated in paragraph 1\_\_\_\_, above.

\_\_\_\_\_  
Clerk of the County legislative body, City, Town or Village Clerk or officer designated by local legislative body

(Seal)

Date: June 11, 2013

(Certification to be executed by County Attorney, Corporation Counsel, Town Attorney, Village Attorney or other authorized Attorney of locality.)

State of New York

County of Tioga

I, the undersigned, hereby certify that the foregoing local law contains the correct text and that all proper proceedings have been had or taken for the enactment of the local law annexed hereto.

\_\_\_\_\_  
Signature  
Judith M. Quigley  
Title County Attorney  
County of Tioga  
City  
Town  
Village

Date: June 11, 2013