

# 2026 TOWN LAW #2 TAX CAP OVERRIDE DRAFT

At a regular meeting of the Town Board of the Town of Wayne, County of Steuben, State of New York, held at the Town Hall, 9772 Silsbee Road, Wayne, New York, on June 9, 2026, at   6   P.M. there were

PRESENT:	William Mahr	Supervisor
	Rena Terwilliger	Councilperson
	Shonna Freeman	Councilperson
	Julie Haar	Councilperson
	Elizabeth Kenyon	Councilperson

ABSENT:

ALSO PRESENT: Angie Serphillips, Town Clerk

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A public hearing was held before the Town Board at   5:45   p.m. to hear all persons interested in the matter of the adoption of the Introductory Local Law No. 2 of 2026 entitled "A Local Law to Override the Real Property Tax Cap Levy Established by General Municipal Law Section 3-c for the purpose of enabling the Town Board to adopt a budget for 2027 that exceeds the 2026 real property tax levy by more than 2%.

The Tax Cap Override Local Law is only necessary if there are insufficient resources available to the Town of Wayne to meet the budget for 2027. The Board members answered questions from those present for the public hearing. The Supervisor declared the public hearing to be closed.

Following the close of the public hearing the Town Board considered the adoption of the proposed local law for which the public hearing had earlier been held. The following resolution was offered by \_\_\_\_\_, who moved its adoption, and seconded by \_\_\_\_\_, to wit:

WHEREAS, the Town Board of the Town of Wayne, Steuben County, State of New York, has determined that the adoption of this local law is necessary for the purpose of enabling the Town Board to adopt a budget for 2027 that may exceed the 2026 real property tax levy by more than 2%, and

WHEREAS, the Town Board of the Town of Wayne desires to adopt a budget for fiscal year 2027 that may require a real property tax levy in excess of the amount otherwise proscribed in General Municipal Law Section 3-c;

NOW, THEREFORE, be it resolved that the Town of Wayne adopt Local Law No. 2 of 2026 entitled "A Local Law to Override the Real Property Tax Cap Levy Established by General Municipal Law Section 3-c which local law shall provide as follows:

**A LOCAL LAW TO OVERRIDE THE REAL PROPERTY TAX CAP LEVY  
ESTABLISHED BY GENERAL MUNICIPAL LAW SECTION 3-c.**

**Section 1. Legislative Intent.**

It is the intent of this local law to override the limit on the amount of real property taxes, if necessary, that may be levied by the Town of Wayne, pursuant to General Municipal Law Section 3-c, and to allow the Town of Wayne to adopt a budget for fiscal year 2027 that requires a tax levy increase in excess of the tax levy limit as defined by General Municipal Law Section 3-c.

**Section 2. Authority.**

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

**Section 3. Tax Levy Limit Override.**

The Town Board of the Town of Wayne, County of Steuben, State of New York, is hereby authorized to adopt a budget for fiscal year 2027 that requires a real property tax levy in excess of the amount otherwise proscribed in General Municipal Law Section 3-c. This override may be necessary to deal with the following potential increased costs:

- a. wages for non-union Town employees;
- b. to offset increased operating costs that impact critical and necessary operations of the Town of Wayne; and
- c. to cover a possible shortfall in 2027 General and/or Highway Fund.

**Section 4. Severability.**

If any clause, sentence, paragraph, subdivision, or part of this Local Law or the application thereof to any person, firm or corporation, or circumstance, shall be adjudged by any court of competent jurisdiction to be invalid or unconstitutional, such order or judgment shall not affect, impair, or invalidate the remainder thereof, 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 filing with the Secretary of State pursuant to Section 27 of the Municipal Home Rule Law.

The Supervisor asked if there was any further discussion. There being no further discussion the Supervisor put the matter to a roll call vote which resulted as follows:

William Mahr	Voting _____
Rena Terwilliger	Voting _____
Shonna Freeman	Voting _____
Julie Haar	Voting _____
Elizabeth Kenyon	Voting _____

The Supervisor declared the Local Law to be duly adopted and directed the Town Clerk and Town Attorney to file the local law with the Department of State as quickly as possible.