

STATE OF NEW YORK  
**DEPARTMENT OF STATE**

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ANDREW M. CUOMO  
GOVERNOR

ROSSANA ROSADO  
SECRETARY OF STATE

August 19, 2020

Cindy Urtz  
Clerk  
138 N Court Street  
PO Box 635  
Wampsville NY 13163

**RE: County of Madison, Local Law 6 & 7 2020, filed on August 17 2020**

Dear Sir/Madam:

The above referenced material was filed by this office as indicated. Additional local law filing forms can be obtained from our website, [www.dos.ny.gov](http://www.dos.ny.gov).

Sincerely,  
State Records and Law Bureau  
(518) 473-2492

*Note: Introduced and adopted by Madison  
County as local law No. 6-2020.*

*CU*



**Department  
of State**

# Local Law Filing

(Use this form to file a local law with the Secretary of State.)

Text of law should be given as amended. Do not include matter being eliminated and do not use italics or underlining to indicate new matter.

X County

- ~~City~~ of Madison
- ~~Town~~
- ~~Village~~

Local Law No. 7 of the year 2020

A Local Law Overriding Tax Levy Limit Established in General Municipal Law §3-c.  
*(Insert Title)*

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Be it enacted by the Board of Supervisors of the  
*(Name of Legislative Body)*

X County

- ~~City~~ of Madison as follows:
- ~~Town~~
- ~~Village~~

See attached page

(If additional space is needed, attach pages the same size as this sheet, and number each.)

**COUNTY OF MADISON**

**A LOCAL LAW OVERRIDING TAX LEVY LIMIT ESTABLISHED IN  
GENERAL MUNICIPAL LAW §3-c**

**Be it enacted by the Madison County Board of Supervisors as follows:**

**Section 1. Title:** This law shall be known as "A Local Law Overriding Tax Levy Limit Established in General Municipal Law §3-c"

**Section 2. Legislative Findings and Purpose:**

General Municipal Law §3-c "Limit upon real property tax levies by local governments" requires 60% approval from the County Legislative Body in order to increase the county tax levy from the previous year above two (2) percent or above the rate of inflation plus, whichever is less. This year the projection is one and one half (1 1/2) percent. That number does not include the County's tax base growth factor which is yet to be determined.

Due to the projected revenue losses resulting from the COVID-19 pandemic, combined with the cost of State mandated programs and services, the Madison County Board of Supervisors has been forced to authorize the override of the State imposed tax cap in order to have sufficient funds to protect the wellbeing of the citizens of Madison County and provide essential local public health, safety, and infrastructure programs and services.

The County anticipates the State will reduce aid payments by at least twenty (20) percent. This reduction in aid, combined with projected reductions in sales tax revenue and other revenue sources due to the pandemic, will not provide adequate funds to comply with State mandates and also provide other essential services such as highway services and road patrol services.

Mandated State programs and services include but are not limited to Medicaid, Public Assistance, Child Welfare, Pre-School Special Education, Indigent Defense, Early Intervention, Youth Detention and Pension costs. These State mandated programs and services require more than thirty-five million County dollars and represent approximately 90% of the total prior year's County real property tax levy.

These State mandates must be paid first before local taxes may be used for County purposes.

Madison County can effectively implement a property tax cap only if the Federal government provides sufficient pandemic relief to state and local governments, and there is meaningful action by the State of New York to control the cost of State mandated programs and services and provide mandate relief to counties.

The purpose of this local law is to comply with the requirements of General Municipal Law §3-c prior to adopting the 2021 County Budget.

**Section 3. Tax Levy Limit Override**

The Board of Supervisors of the County of Madison is hereby authorized to adopt a budget for the fiscal year commencing January 1, 2021 that requires a real property tax levy in excess of the amount otherwise prescribed in General Municipal Law §3-c.

**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 invalidity shall not affect the validity of the remaining portions of this law which shall remain in full force and effect.

**Section 5. Effective Date:**

This Local Law shall take effect immediately upon filing with the Secretary of State in accordance with 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. 7 of 20 20 of the (County)~~(City)~~(Town)(Village) of Madison was duly passed by the Board of Supervisors on August 11, 20 20 in accordance with the applicable (Name of Legislative Body) 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 approved) (Name of Legislative Body) (repassed after disapproval) by the \_\_\_\_\_ and was deemed duly adopted (Elective Chief Executive Officer\*) on 2 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 approved) (Name of Legislative Body) (repassed after disapproval) by the \_\_\_\_\_ on 2 (Elective Chief Executive Officer\*)

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 approved) (Name of Legislative Body) (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.

\*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.

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

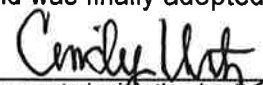
I hereby certify that the local law annexed hereto, designated as local law No \_\_\_\_\_ of 20 \_\_\_\_\_ of the City of \_\_\_\_\_ having been submitted to referendum pursuant to the provisions of section (36)(37) of the Municipal Home Rule Law, and having received the affirmative vote of a majority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

**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 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

Date: August 11, 2020

(Seal)