

PROPOSED LOCAL LAW

TOWN OF ROXBURY

LOCAL LAW NO. __ FOR THE YEAR 2023

A LOCAL LAW TO OVERRIDE THE TAX LEVY LIMIT FOR FISCAL YEAR 2024 AS
ESTABLISHED IN GENERAL MUNICIPAL LAW §3-c

Be it enacted by the Town Board of the Town of Roxbury as follows:

Section 1. Legislative Intent: 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 Roxbury pursuant to General Municipal law §3-c, and to allow the Town of Roxbury to adopt a budget for the fiscal year beginning January 1, 2024 and ending December 31, 2024 that requires a real property tax levy in excess of the “tax levy limit” as defined by General Municipal Law §3-c.

Section 2. 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 at least sixty percent (60%) of the Town Board.

Section 3. Tax Levy Limit Override: The Town Board of the Town of Roxbury, County of Delaware is hereby authorized to adopt a budget for the fiscal year 2024 that provides a real property tax levy in excess of the tax levy limit defined in General Municipal Law §3-c provided the Town Board of the Town of Roxbury adopts said budget prior to December 31, 2023, that exceeds the real property tax levy limit. If the Town Board fails to adopt a budget that exceeds the tax levy limit by that date, the authority to exceed the tax levy limit for 2024 shall cease and be rescinded.

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 adjusted 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.