

**LOCAL LAW #1 OF 2026 OF THE VILLAGE OF AURORA AUTHORIZING A PROPERTY TAX
LEVY IN EXCESS OF THE LIMIT ESTABLISHED BY GENERAL MUNICIPAL LAW §3-c**

BE IT ENACTED BY THE BOARD OF TRUSTEES OF THE INCORPORATED VILLAGE OF AURORA,
COUNTY OF CAYUGA, AS FOLLOWS:

Section 1. Title

This local law shall be known as “A Local Law to Override the Tax Levy Limit Established by General Municipal Law §3-c for the Fiscal Year 2026”

Section 2. Purpose

The purpose of this local law is to authorize the Village of Aurora to adopt a budget for the fiscal year 2026/27 that requires a real property tax levy in excess of the tax levy limit otherwise prescribed by General Municipal Law §3-c, in order to preserve essential services and maintain fiscal stability, and address any unanticipated cost increases/infrastructure needs as determined by the Board of Trustees.

Pursuant to Section 10 of the Home Rule Law, the Village Law and the Village Code of the Incorporated Village of Aurora, County of Cayuga, State of New York, hereby enacts by this Local Law #3 of 2023 a Local Law of the Incorporated Village of Aurora.

Section 3. Authority.

This local law is adopted pursuant to New York General Municipal Law § 3-c and the Municipal Home Rule Law § 10(1)(ii)(a)(9) and § 10(1)(ii)(d)(3), which expressly authorize the governing body of a local government to override the property tax levy limit for the coming fiscal year by the affirmative vote of at least sixty percent of the total voting power of said governing body.

Section 2. Legislative Intent

It is the purpose and intent of this local law to promote and protect the health, safety and welfare of the residents of and visitors to the Village of Aurora; to preserve, protect and enhance the environment and aesthetic assets of the Village of Aurora, including the environmentally sensitive areas within the boundaries of the Village; and to safeguard the value of public and private property with the Village of Aurora by authorizing the Village of Aurora to adopt a budget for the fiscal year 2026/2027 that requires a real property tax levy in excess of the “tax levy limit” as defined by General Municipal Law § 3-c (the “Property Tax Cap Law”).

Section 3. Authority

This local law is adopted pursuant to subdivision 5 of General Municipal Law §3-c, which expressly authorizes a local government’s governing body to override the property tax cap for the coming fiscal year by the adoption of a local law approved by a vote of sixty percent (60%) of said governing body.

Section 4. Tax Levy Limit Override

The Board of Trustees of the Village of Aurora, County of Cayuga, is hereby authorized to adopt a budget for the fiscal year 2026/27 that requires a real property tax levy in excess of the amount otherwise prescribed in General Municipal Law §3-c.

Section 5. Legislative Findings

The Board finds and determines that, after a review of projected revenues, expenditures, reserve positions and fiscal risks for the Fiscal Year, compliance with the tax levy limit may impair the Village's ability to fund various municipal services and therefore an override of the tax levy limit is in the best interest of residents to ensure continuity of essential municipal services.

The Board further finds that adoption of this local law prior to or in connection with the adoption of the annual budget for the Fiscal Year provides clear legal authority to exceed the tax levy limit if necessary, while preserving the Board's discretion in setting the final tax levy.

Section 6. Override of the Tax Levy Limit

Notwithstanding the provisions of General Municipal Law §3-c that otherwise limit the amount of a real property tax levy, the Board is hereby authorized to adopt a budget for the Fiscal Year that requires a tax levy in excess of the tax levy limit calculated pursuant to General Municipal Law §3-c.

This local law constitutes the Board's authorization to exceed the tax levy limit for the Fiscal Year only and shall not, and does not, authorize an override for any subsequent fiscal year absent the enactment of a new local law expressly authorizing such override.

Section 7. Budget Process; Determination of Levy

The adoption of this local law does not obligate the Board to adopt a tax levy in excess of the limit; rather it preserves the Board's authority to do so if deemed necessary during the budget adoption process for the Fiscal Year.

The final amount of the tax levy shall be determined by resolution of the Board in connection with the adoption of the Village's annual budget for the Fiscal Year.

Section 8. Procedural Requirements for Adoption

Public Hearing. A public hearing on this local law shall be held by the Board on March 17, 2026 at 6:00 p.m. at the Village Offices located at 456 Main Street, Aurora, New York, or as soon thereafter as practical, and notice of such hearing shall be given in accordance with applicable law.

Vote Threshold. This local law shall be adopted only upon the affirmative vote of at least sixty percent of the total voting power of the Board, as required by General Municipal Law § 3-c.

Filing and Publication. Within twenty days after adoption, the Clerk shall:

- (a) File a certified copy of this local law with the Office of the New York State Secretary of State, as required by the Municipal Home Rule Law; and
- (b) Cause this local law, or a summary thereof, to be published and/or posted as required by Village Law and Municipal Home Rule Law.

SEQRA. The Board hereby determines that this local law is a Type II action under the State Environmental Quality Review Act, 6 NYCRR Part 617, as it involves the adoption of a local law concerning routine or continuing agency administration and management and fiscal determinations, and as such is not subject to further environmental review.

Section 9. Severability

If a court determines that any clause, sentence, paragraph, subdivision, or part of this local law or the application thereof to any person, firm or corporation, or circumstance is invalid or unconstitutional, the court's order or judgment shall not affect, impair, or invalidate the remainder of this local law, 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 10. Repeal/Supersession

All local laws, resolutions, rules, or regulations of the Village that are inconsistent with the provisions of this local law are hereby superseded to the extent of such inconsistency solely for the Fiscal Year. This local law is intended to and shall supersede any provisions of Village Law or local enactments, as may be necessary, to effectuate the purpose and intent of this local law pursuant to the Municipal Home Rule Law.

Section 11. Effective Date; Applicability

This local law shall take effect immediately upon filing with the New York State Secretary of State and shall apply to the Village's budget and tax levy for the Fiscal Year only.

Adopted by the Board of Trustees of the Village of Aurora on March 17, 2026.

Attest: Ann Balloni, Village Clerk Village of Village of Aurora

Date: March 17, 2026