LOCAL LAW #7-2026
TOWN OF MINA, COUNTY OF CHAUTAUQUA, STATE OF NEW YORK
A LOCAL LAW TO OVERRIDE THE TAX LEVY LIMIT ESTABLISHED IN GENERAL MUNICIPAL LAW §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 that may be levied by the Town of Mina, County of Chautauqua, pursuant to General Municipal Law §3-c, and to allow the Town of Mina, County of Chautauqua, to adopt a town budget for (a) town purposes (b) fire protection districts and (c) any other special or improvement district governed by the town board for the fiscal year 2026 that requires a real property tax levy in excess of the "tax levy limit" as defined by General Municipal Law §3-c.

The Town of Mina is dependent upon the real property tax to fund town services and does not have the authority to raise sales taxes, occupancy taxes, gross receipts taxes, or income taxes. Non property tax revenues, sales taxes, and State AIM payments are subject to market fluctuations and the ability of federal, state, and county governments to share revenue with the Town of Mina. Additionally, the Town of Mina is experiencing large increases in employee benefits for health insurance and retirement savings as well as significant increases in fuel costs.

Section 2. Authority
This local law is adopted pursuant 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 sixty percent (60%) of the town board.

Section 3. Tax Levy Limit Override
The Town Board of the Town of Mina, County of Chautauqua is hereby authorized to adopt a budget for the fiscal year 2027 that requires a real property tax levy in excess of the limit specified in General Municipal Law §3-c.

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.

Motion carried unanimously.
Brumagin – Aye
Beckwith - Aye
Cooper – Aye
Tornstrom - Aye
Watrous – Aye

The Public Hearing on Local Law #7-2026 will be held Thursday, October 8, 2026.