

**Board of Legislators**

County Office Building, Room 201  
7 Court Street  
Belmont, New York 14813  
Phone: 585-268-9222

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**COMMITTEE OF THE WHOLE**  
**AGENDA**  
**October 15, 2025**

1. Pledge of Allegiance
2. Roll Call
3. Approval of Agenda
4. Advisory Board Appointments
5. Local Law on Annual Salaries
6. Local Law on Tax Cap Override
7. Board Rules
8. Executive Session
9. Unfinished Business
10. New Business
11. Good of the Order
12. Adjourn

# MEMORANDUM OF EXPLANATION

COMMITTEE: Committee of the Whole

DATE: October 15, 2025

Requesting a Resolution setting the date of a Public Hearing on a Local Law to provide increases in the compensation of certain county officers. The increases are for the 2026 salary and are set in accordance with the "County Graded Non-Unit Salary Plan" approved by Resolutions 340-22, 441-23, and 491-24.

County Superintendent of Public Works	\$146,320
Election Commissioners	\$ 22,947
Public Health Director	\$105,200

## **Fiscal Impact:**

Wage increments are included in the 2026 budget.

For further information, contact:  
Carissa M. Knapp, County Administrator  
585-268-9217

## COUNTY OF ALLEGANY

Intro. No. 3-2025

Print No. 1

### **A LOCAL LAW TO AUTHORIZE OVERRIDING THE PROPERTY TAX LEVY LIMIT ESTABLISHED BY GENERAL MUNICIPAL LAW SECTION 3-c FOR THE 2026 ALLEGANY COUNTY BUDGET**

**BE IT ENACTED** by the Board of Legislators of the County of Allegany, State of New York, as follows:

Section 1. Legislative Intent and Purpose. By Chapter 97 of the Laws of 2011, effective June 24, 2011, codified in Section 3-c of the General Municipal Law, the State of New York imposed upon counties, other local governments, and schools, with certain specific exceptions, a limit equal to the lesser of the rate of inflation or 2 percent on the annual increase in the amount of real property taxes that may be levied on behalf of said entities. The New York State Comptroller's Office determined that for 2026, the property tax levy growth for local governments must be capped at 2 percent.

New York State mandated programs and services, which include but are not limited to Medicaid, Public Assistance, Child Welfare, Pre-School Special Education, Community Colleges, Indigent Defense, Early Intervention, and Pension Costs, must be paid for by local governments first before local taxes may be used for county purposes. Additional unfunded mandates imposed by New York State on county governments continue to increase at a rate outpacing inflation, which places an unreasonable and unsustainable burden on counties to budget within the tax cap.

General Municipal Law Section 3-c(5) provides that a local government may adopt a budget that requires a tax levy that is greater than the tax levy limit for the coming fiscal year only if the governing body of such local government first enacts, by a vote of 60 percent of the total voting power of such governing body, a local law to override such limit. General Municipal Law Section 3-c(6) provides that if a local government's actual tax levy for a given fiscal year exceeds the tax levy limit, as determined by the State Comptroller, the local government must place the excess amount in reserve and use such funds to offset the tax levy for the ensuing fiscal year. The purpose of this Local Law is to comply with the requirements of General Municipal Law Section 3-c(5) prior to adopting the 2026 Allegany County Budget.

Section 2. Enactment Authority. This Local Law is adopted pursuant to authority provided in Municipal Home Rule Law Section 10 as well as the specific authority set forth in General Municipal Law Section 3-c(5).

Section 3. Tax Levy Limit Override Authorization. The Board of Legislators of the County of Allegany is hereby authorized to adopt a budget for the fiscal year commencing January 1, 2026, that requires a real property tax levy in excess of the amount otherwise prescribed in General Municipal Law Section 3-c.

Section 4. Severability. If any clause, sentence, paragraph, section, subdivision, or other part of this Local Law or its applications shall be adjudged by a court of competent jurisdiction to be invalid or unconstitutional, such order or judgment shall not affect, impair, or likewise invalidate the remainder of this Local Law, which shall remain in full force and effect.

Section 5. Effective Date. This Local Law shall take effect immediately upon filing and publication in accordance with Section 27 of the Municipal Home Rule Law.

DRAFT