

Village of Avoca

Local Law # 2026-04

Article I

§1 Title.

This chapter shall be known as the “Establishment of the Village of Avoca Cemetery Reserve Fund”.

§2 Purpose.

Pursuant to Section 6-c of the General Municipal Law of the State of New York and Section 4-412 of the Village Law, the Board of Trustees of the Village of Avoca recognizes the necessity of maintaining, improving, and preserving municipal cemetery grounds. The purpose of this Local Law is to establish a dedicated Capital Reserve Fund to finance the cost of cemetery construction, reconstruction, maintenance, acquisition of land, or the purchase of necessary equipment.

This local law is to bring the common village practice in compliance with the rules and regulations set forth by New York State and shall confirm the previously approved and allocated funds set out in the 2026-2027 Village of Avoca Budget.

§3 Definitions.

Cemetery shall mean the two owned and operated cemeteries for the Village of Avoca and shall further be defined as:

- A. Highland Cemetery located at the end of East Avenue
- B. Valley View Cemetery located at on Jacobs Ladder Road

Article II

§1 Funding and Revenues.

The Fund may receive revenues from the following four sources:

- A. Sums appropriated from time to time by the Board of Trustees through the annual village budget.
- B. Revenues derived from the sale of cemetery lots, plots, or burial rights, to the extent permitted by law.
- C. Donations, gifts, legacies, or bequests explicitly designated for cemetery maintenance or expansion.
- D. Such other revenues or moneys as may be legally appropriated or transferred by the Board of Trustees.

§2 Establishment of Fund.

There is hereby established a Capital Reserve Fund to be known as the "Village of Avoca Cemetery Reserve Fund" (hereinafter referred to as the "Fund").

§3 Investment and Management.

- A. The Chief Fiscal Officer (Village Treasurer) is hereby directed to deposit and secure all moneys received by the Fund in the manner provided by Section 10 of the General Municipal Law.
- B. The Treasurer may invest the moneys of the Fund in accordance with Section 11 of the General Municipal Law. Any interest earned or capital gains realized on the moneys so deposited or invested shall accrue to and become part of the Fund.
- C. An accounting of the Fund shall be maintained by the Treasurer, showing the date and amount of each sum paid into the fund, the interest earned, and the date and amount of each withdrawal.

§4 Expenditures and Referendum Requirements.

- A. Expenditures from this Fund shall be limited strictly to the financing of all or part of the cost of a "type" capital improvement or the acquisition of "type" equipment related to the municipal cemetery, as defined in General Municipal Law § 6-c.
- B. If this Fund is established as a "Specific" Capital Reserve Fund (earmarked for a single, specific project or item of equipment), expenditures may be authorized by a resolution of the Board of Trustees, subject to a permissive referendum if required by law.
- C. If this Fund is established as a "Type" Capital Reserve Fund (earmarked for general cemetery improvements and equipment over time), no expenditure shall be made from this Fund without a resolution of the Board of Trustees, which resolution shall be subject to a permissive referendum of the qualified electors of the Village, in accordance with Section 6-c of the General Municipal Law and Article 9 of the Village Law.

Article III

§1 Filing with Office of the Secretary of State – Effective Date.

This Local Law shall take effect as outlined after filing in the Office of the Secretary of State of the State of New York as provided in Section 27 of the Municipal Home Rule Law.

§2 Inconsistent Provisions.

To the extent any parts of this Local Law are inconsistent with or conflict with any parts, sections or chapters of the Local Laws of the Village of Avoca, the provisions of this Local Law shall control any previous provision of local laws passed for the Village of Avoca.

The motion having been made for and been duly seconded for the adoption of Village of Avoca Local Law 2026-04, the following votes were cast:

<u>Name</u>	<u>AYE</u>	<u>NAY</u>	<u>Absent/ Abstain</u>
Mayor Eric R. Tyner	_____	_____	_____
Trustee Andrew Hubbard	_____	_____	_____
Trustee Rebekah Abbott	_____	_____	_____
Trustee Donald Rodbourn	_____	_____	_____
Trustee Marcia Rowe-Smalt	_____	_____	_____

Dated: July 9, 2026

By the Board of Trustees of the Village of Avoca, Steuben County, New York.

IN WITNESS WHEREOF, the Village of Avoca caused this Resolution to be signed by its Village Clerk, and its corporate seal to be hereunto affixed and attested by its own Village Clerk and to be dated as of the 9th day of July, 2026.

VILLAGE OF AVOCA

By: _____

Jill Cermak, Village Clerk

ATTEST: _____

Jill Cermak, Village Clerk