TOWN OF ROSEBOOM

OTSEGO COUNTY, NEW YORK

LOCAL LAW NO. 1 OF 2026

A LOCAL LAW TO OVERRIDE THE REAL PROPERTY TAX LEVY LIMIT FOR FISCAL YEAR 2027

Be it enacted by the Town Board of the Town of Roseboom 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 Roseboom, County of Otsego, pursuant to General Municipal Law § 3-c, and to allow the Town of Roseboom to adopt a budget for the fiscal year beginning January 1, 2027 and ending December 31, 2027, that may require a real property tax levy in excess of the tax levy limit as defined by General Municipal Law § 3-c. This authorization applies to the Town budget and to any fire protection district or other special or improvement district governed by the Town Board to the extent included within the Town's tax levy limit calculation under applicable law.

SECTION 2. AUTHORITY.

This local law is adopted pursuant to General Municipal Law § 3-c(5), which authorizes a town to override the tax levy limit for the coming fiscal year by local law approved by at least sixty percent (60%) of the total voting power of the Town Board.

SECTION 3. TAX LEVY LIMIT OVERRIDE.

The Town Board of the Town of Roseboom hereby overrides the real property tax levy limit established by General Municipal Law § 3-c for fiscal year 2027 and is authorized to adopt a budget for fiscal year 2027 requiring a real property tax levy in excess of the limit otherwise applicable under that section. This override applies only to fiscal year 2027.

SECTION 4. SEVERABILITY.

If any clause, sentence, paragraph, subdivision, section or part of this local law is adjudged by a court of competent jurisdiction to be invalid or unconstitutional, such judgment shall not affect, impair or invalidate the remainder of this local law, but shall be confined in its operation to the provision directly involved in the controversy in which the judgment is rendered.

SECTION 5. EFFECTIVE DATE.

This local law shall take effect immediately upon filing with the New York State Secretary of State in accordance with the Municipal Home Rule Law.

Public hearing held: November 5, 2026 | Date adopted: November 5, 2026

Offered by: Councilperson Vosatka Seconded by: Councilperson Schecter

Vote: Ayes-5

Certified by: _____ Date: 11/5/2026

Erin Seeley, Town Clerk (Town Seal)