

**SPECIAL MEETING OF THE  
VILLAGE OF MARCELLUS  
HELD AT THE VILLAGE HALL  
ON MARCH 25, 2013**

**PRESENT:** John Curtin, Mayor See List  
Patrick Cox, Trustee  
Sara Tallman, Trustee  
Jeff Brown, Attorney

**ABSENT:** None

Mayor Curtin opened the public hearing at 7:05 p.m. Trustee Tallman made a motion to open the public hearing, seconded by Trustee Cox. All board members voted aye, and the public hearing was opened.

The Village Clerk read the legal notice of the public hearing to those in attendance.

Mayor Curtin explained that the purpose of the public hearing was to allow all interested parties the opportunity to be heard regarding Local Law #1 of 2013, which will allow the Village Board to override a property tax cap that is in excess of the tax levy limit of 2%, mandated by the State of New York.

The Village Budget becomes quite complicated by the property tax cap of 2%, which is another unfunded State mandate. Having learned from the experience of several towns, it is best to override, if only to protect the Village from penalty. Should the adopted budget vary from the actual budget, resulting in a tax hike of more than 2 percent, the Village would be responsible for a host of fines for violating the governor's tax cap. The public might think that the Village, by overriding the cap, is just ignoring the law and not in support of a tax cap, when in actuality the Village is very much in favor of it. However, with the Village continuing to receive unfunded mandates from the state, coupled with a cap on its ability to raise revenue, it is very difficult for the Village to plan or even survive. Therefore, the Village Board has proposed this local law to vote to override the tax cap.

Mayor Curtin asked for questions or comments from the public on the proposed local law. There were no comments for or against the proposed local law. Trustee Tallman made a motion to adjourn the public hearing at 7:10 p.m.. The motion was seconded by Trustee Cox. Mayor Curtin called for a vote. All board members voted aye and the public hearing was closed.

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Dawn M. O'Hara, Village Clerk