

**PUBLIC HEARING OF  
THE VILLAGE OF MARCELLUS  
HELD AT THE VILLAGE HALL  
ON MARCH 28, 2022**

**PRESENT:** John P. Curtin, Mayor See List  
Timothy P. Manahan, Trustee  
John J. Murphy, Trustee  
Jeffrey D. Brown, Attorney  
Charnley A. Abbott, Village Clerk

**ABSENT:** None

Pledge of Allegiance

Mayor Curtin made a motion to open the public hearing regarding Local Law #2 of 2022 at 7:00pm, seconded by Trustee Murphy. 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 #2, 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 property tax cap complicates the budget process and at a recent workshop, the Board decided to override the tax cap. The Village expects to stay under the property tax cap; however, the Village might not be able to abide by the formula devised by the State for a tax cap. 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%, the Village would be responsible for a host of fines for violating the 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. There are too many variables in the tax cap and therefore, the Village Board has proposed this local law to vote to override the tax cap, just to protect the Village from penalty.

Mayor Curtin asked if there were any comments from the Village Board. There were none.

Mayor Curtin asked if there were any comments from the public. There were none.

Mayor Curtin made a motion to adjourn the public hearing, seconded by Trustee Murphy. Mayor Curtin called for a vote. All members voted aye and the meeting was adjourned at 7:03pm.

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Charnley A. Abbott, Village Clerk

(SEAL)