

**SPECIAL MEETING OF THE
VILLAGE OF MARCELLUS
HELD AT THE VILLAGE HALL
ON MARCH 26, 2018**

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

ABSENT: None

Mayor Curtin asked for a motion to open the public hearing at 7:00 p.m. Trustee Cox made a motion to open the hearing, seconded by Trustee Tallman. Mayor Curtin called for a vote. 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 of 2018, which will permit 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.

Mayor Curtin went on to say that the 2% property tax cap, which is another state mandate, complicates the Village budget. At a recent workshop meeting, the Board decided to override the tax cap even though the Board expects to stay under the 2% property tax cap. Mayor Curtin also mentioned that despite the Village, Town and School District moving towards consolidation, the tax cap creates difficulty for the Village Budget process. He also mentioned that the Village may not be able to abide by the formula devised by the State for a tax cap.

Having learned from the experience of several towns, Mayor Curtin explained that it is best to override, if only to protect the Village from penalty. If the adopted budget varies 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 assume that the Village, by overriding the cap, is ignoring the law and not in support of a tax cap, when in actuality the Village is in favor of the tax cap. However, with the Village continuing to receive unfunded mandates from the State, combined 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 the local law to vote to override the tax cap to protect the Village from penalty.

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 Cox made a motion to adjourn the public hearing at 7:04 p.m.. The motion was seconded by Trustee Tallman. Mayor Curtin called for a vote. All board members voted aye and the public hearing was closed.

Dawn M. O'Hara, Village Clerk