



Sample Tax Cap Override Resolutions

Option 1

Use this sample resolution if you plan to pass override at the beginning of your fiscal year or at your annual meeting in advance of adopting a budget. This meets the requirements of the tax cap law while giving flexibility to the library board to adopt a budget later in the year that requires a tax levy that exceeds the tax cap or if the board approves a budget with incomplete or incorrect information to calculate the tax levy. If a library or any local government approves a tax levy that exceeds the cap (without passing the below resolutions), then these excess funds must be put in an interest bearing account and used the following fiscal year to reduce the tax levy.

Whereas, the adoption of the (Year) budget for the (Library Name) may require a tax levy increase that exceeds the tax cap imposed by state law as outlined in General Municipal Law Section 3-c adopted in 2011; and

Whereas, General Municipal Law Section 3-c expressly permits the library board to override the tax levy limit by a resolution approved by a vote of sixty percent of qualified board members; now therefore be it

Resolved, that the Board of Trustees of the (Library Name) voted and approved to exceed the tax levy limit for (Year) by at least the sixty percent of the board of trustees as required by state law on (meeting date).

Option 2

Use this sample resolution if you plan to pass the override at the same time you approve your budget, when you believe you have all the necessary data to correctly calculate your tax levy.

Whereas, the adoption of this (Year) budget for the (Library Name) requires a tax levy increase that exceeds the tax cap imposed by state law as outlined in General Municipal Law Section 3-c adopted in 2011; and

Whereas, General Municipal Law Section 3-c expressly permits the library board to override the tax levy limit by a resolution approved by a vote of sixty percent of qualified board members; now therefore be it

Resolved, that the Board of Trustees of the (Library Name) voted and approved to exceed the tax levy limit for (Year) by at least the sixty percent of the board of trustees as required by state law on (meeting date).

