

**LOCAL LAW NO. 5 OF 2023**

A LOCAL LAW TO OVERRIDE THE TAX LEVY LIMIT ESTABLISHED IN  
GENERAL MUNICIPAL LAW SECTION 3-C.

Be it enacted by the City Council of the City of Mount Vernon in the County  
of Westchester in the State of New York, as follows:

**Section 1. Legislative Intent.**

The New York State Comptroller recently released the “2 Percent Tax Cap”  
figures for the budget year 2024 and advised the City of Mount Vernon that the tax cap  
will be 2.0%. The City of Mount Vernon acknowledges that it is vitally important to  
use the taxes of the City in a fiscally responsible manner and it is necessary to keep the  
tax levy on the property taxpayers to a minimum amount, especially in economically  
hard times. However, the financial position of the City determines that the Fiscal Year  
2024 Budget may require a tax levy increase that is greater than that allowed by General  
Municipal Law §3-c.

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 City of Mount Vernon, County of Westchester,  
State of New York, pursuant to General Municipal Law §3-c, and to allow the City of  
Mount Vernon to adopt a budget for (a) City purposes and (b) any other special or  
improvement governed by the City Council for the fiscal year 2024 that requires a real  
property tax levy in excess of the “tax levy limit” as defined by General Municipal Law  
§3-c.

**Section 2. Authority.**

The local law is adopted pursuant to subdivision 5 of General Municipal Law  
§3-c, which expressly authorizes the City Council to override the tax levy limit by the  
adoption of a local law approved by a vote of sixty percent (60%) of the City Council.

**Section 3. Tax Levy Limit Override.**

The City Council of the City of Mount Vernon is hereby authorized to adopt a  
budget for the fiscal year 2024 that requires a real property tax levy in excess of the  
limit specified in General Municipal Law, §3-c.

**Section 4. Severability.**

If any clause, sentence, paragraph, subdivision, or part of this Local Law or the application thereof to any person, firm or corporation, or circumstance, shall be adjusted by any court of competent jurisdiction to be invalid or unconstitutional, such order of judgment shall not affect, impair, or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, subdivision, or part of this Local Law or in its application to the person, individual, firm or corporation or circumstance, directly involved in the controversy in which such judgment or order shall be rendered.

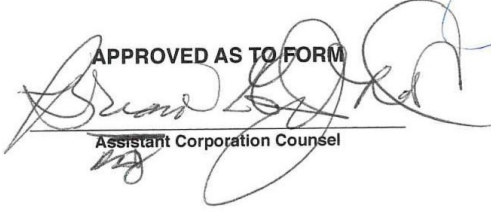
**Section 5. Applicability.**


PLEASE TAKE NOTICE TO THE EXTENT THAT THIS LOCAL LAW MAY CONFLICT WITH APPLICABLE PORTIONS OF THE GENERAL CITY LAW OF THE STATE OF NEW YORK, IT IS THE STATED INTENTION OF THE CITY TO EXERCISE ITS AUTHORITY TO SUPERSEDE AND AMEND, AS GRANTED UNDER THE MUNICIPAL HOME RULE LAW OF THE STATE OF NEW YORK, SECTION 10. THE CITY HEREBY PROVIDES NOTICE THAT IT IS EXERCISING ITS AUTHORITY TO SUPERSEDE AND AMEND ACCORDING TO MUNICIPAL HOME RULE LAW OF THE STATE OF NEW YORK SECTION 22.

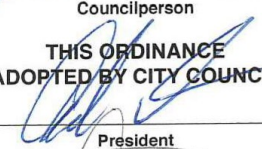
**Section 6. Effective Date.**

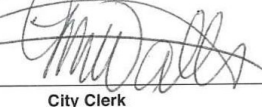
This Local Law shall be operative upon its approval by the City Council and shall take effect immediately upon filing in the office of the New York State Secretary of State.

Vote Taken As Follows: 12/13/2023  
Copeland: Yea Gleason: Yea  
Poteat: Yea Thompson: Yea  
Browne: Yea Ordinance Adopted


  
**APPROVED AS TO FORM**  
 Assistant Corporation Counsel


  
 Councilperson

**THIS ORDINANCE  
 ADOPTED BY CITY COUNCIL**  

  
 President

**ATTEST:**   
 City Clerk

**APPROVED**  
 \_\_\_\_\_  
 Date

\_\_\_\_\_  
 APPROVED  
 Dept. \_\_\_\_\_  
 By \_\_\_\_\_  
 Mayor