

**LOCAL LAW #2 FOR THE YEAR 2026**  
**A LOCAL LAW TO OVERRIDE THE TAX LEVY LIMIT**  
**ESTABLISHED IN GENERAL MUNICIPAL LAW SECTION 3-c**  
**CHAPTER 148**

**BE IT ENACTED** by the Board of Trustees of the Village of Wilson, New York, as follows:

The Code of the Village of Wilson shall establish the current Code of the Village of Wilson to add Chapter 148 to Override the Tax Levy Limit Established in General Municipal Law Section 3-c.

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**Section 1. Legislative Intent**

It is the intent of this local law to allow the Village of Wilson to adopt a budget for the fiscal year commencing June 1, 2026 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**

This local law is adopted pursuant to subdivision 5 of General Municipal Law § 3-c, which expressly authorizes a local government's governing body to override the property tax cap for the coming fiscal year by the adoption of a local law approved by a vote of sixty percent (60%) of said governing body.

**Section 3. Tax Levy Limit Override**

The Board of Trustees of the Village of Wilson, County of Niagara, is hereby authorized to adopt a budget for the fiscal year commencing June 1, 2026 that requires a real property tax levy in excess of the amount otherwise prescribed in General Municipal Law § 3-c.

**Section 4. Severability**

If a court determines that any clause, sentence, paragraph, subdivision, or part of this local law or the application thereof to any person, firm or corporation, or circumstance is invalid or unconstitutional, the court's order or judgment shall not affect, impair, or invalidate the remainder of this local law, 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, firm or corporation, or circumstance, directly involved in the controversy in which such judgment or order shall be rendered.

**Section 5. Effective Date**

This local law shall take effect immediately upon approval.