

**“TOWN OF EATON
LOCAL LAW NO. 2 OF 2026**

**A LOCAL LAW AUTHORIZING A TAX LEVY IN EXCESS OF THE LIMIT
ESTABLISHED IN GENERAL MUNICIPAL LAW §3-C FOR THE
2027 FISCAL YEAR**

Section 1. Legislative Intent

It is the intent of this local law to allow the Town of Eaton to adopt a budget for the fiscal year commencing January 1, 2027 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 Town Council of the Town of Eaton, County of Madison, is hereby authorized to adopt a budget for the fiscal year commencing January 1, 2027 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, individual, 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 upon filing with the New York State Department of State.”