

Village of Penn Yan



on Keuka Lake

Mayor Danny Condella
Trustee Kevin McCloud
Trustee Daniel Henries, Jr.
Trustee Teresa Hoban
Trustee Daniel Irwin
Trustee Norman Koek
Trustee Brenda Travis
Clerk-Treasurer Holly Easling

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NOTICE OF ADOPTION

VILLAGE OF PENN YAN

Local Law Authorizing a real property tax levy in excess of the limit established by General Municipal Law (GML) §3-c.

Notice is hereby given that at a meeting of the Board of Trustees of the Village of Penn Yan, County of Yates, State of New York, held at the Village Hall, 111 Elm Street, Penn Yan, New York, on the 17th day of February, 2026, the above proposed Local Law was duly adopted.

The effect will be to exempt the Village of Penn Yan from the so called “Tax Cap”, but not necessarily result in any tax increase exceeding the applicable “tax cap”.

A copy of the Local Law may be examined at the Office of the Clerk of the Village of Penn Yan, 111 Elm Street, Penn Yan, NY 14527 during regular business hours.

Holly Easling, Clerk/Treasurer
Village of Penn Yan



Department of State
Corporations, State Records & UCC

New York State
Department of State
DIVISION OF CORPORATIONS,
STATE RECORDS AND
UNIFORM COMMERCIAL CODE
One Commerce Plaza
99 Washington Ave.
Albany, NY 12231-0001
dos.ny.gov

Local Law Filing

Pursuant to Municipal Home Rule Law §27

Local Law Number ascribed by the legislative body of the local government listed below:

-1- of the year 20 26

Local Law Title:

Authorizing a real property tax levy in excess of the limit established by General Municipal Law (GML) Section 3-c.

Be it enacted by the Board of Trustees of the
(Name of Legislative Body)

County City Town Village
(Select one)

of Penn Yan as follows on the attached pages:
(Name of Local Government)

For Office Use Only

Department of State Local Law Index Number: of the year 20

(The local law number assigned by the Department of State for indexing purposes may be different from the local law number ascribed by the legislative body of the local government.)

Local Law Filing

STATE

162 WASHINGTON AVENUE, ALBANY, NY 12231

NEW YORK STATE DEPARTMENT OF

(Use this form to file a local law with the Secretary of State.)

Text of law should be given as amended. Do not include matter being eliminated and do not use italics or underlining to indicate new matter.

Village of Penn Yan

Local Law 1 of the year 2026

A Local Law authorizing a real property tax levy in excess of the limit established in General Municipal Law Section 3-c.

Be it enacted by the Village of Penn Yan as follows:

Section 1. Short Title.

This Local Law shall hereafter be known as the “Village of Penn Yan Tax Cap Override Law of 2026.”

Section 2. Legislative Intent

The intent of this Local Law is to allow the Village of Penn Yan 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 3. Legislative Authority.

This Local Law is enacted 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 4. Provision.

**Chapter 180 “Taxation” of the Code of the Village of Penn Yan Is Amended By
Adding the Following:**

Article VI

General Municipal Law §3-c. Tax Cap Override

§180-60. Is amended to provide as follows:

§180-60. Tax Cap Override.

The Board of Trustees of the Village of Penn Yan, County of Yates 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 pursuant to General Municipal §3-c.

Section 5. 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 6. Effective date.

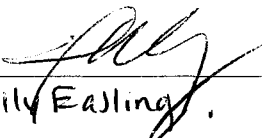
This Local Law shall take effect immediately upon its filing with the Secretary of State of the State of New York, subsequent to having been duly adopted by the Board of Trustees of the Village of Penn Yan.

(Complete the certification in the paragraph that applies to the filing of this local law and strike out that which is not applicable.)

1. (Final adoption by local legislative body only)

I hereby certify that the local law annexed hereto, designated as Local Law No. 1 of the year 2026, was duly passed by the Board of Trustees of the Village of Penn Yan on February 17, 2026 in accordance with the applicable provisions of law.

I further certify that I have compared the preceding local law with the original on file in this office and that the same is a correct transcript therefrom and of the whole of such original local law and was finally adopted in the manner indicated in paragraph 1 above.



Holly Eastling, Clerk/Treasurer

(SEAL)

Date: February 18, 2026

(Certification to be executed by County Attorney, Corporation Counsel, Town Attorney, Village Attorney or other authorized attorney of locality)

STATE OF NEW YORK)
COUNTY YATES) ss:

I, the undersigned, hereby certify that the foregoing local law contains the correct text and that all proper proceedings have been had or taken for the enactment of the local law annexed hereto.



Edward J. Brockman, Village Attorney

Village of Penn Yan

Date: February 18, 2026