

TOWN OF CONCORD PUBLIC HEARING  
Local Law #5 of 2024: Override Tax Cap

October 10, 2024  
6:30 p.m.

PUBLIC HEARING OPENED BY PHILIP DROZD, SUPERVISOR.

ROLL CALL: PHILIP DROZD, SUPERVISOR  
CLYDE M. DRAKE, COUNCIL MEMBER  
KENNETH D. ZITTEL, COUNCIL MEMBER  
KIMBERLY S. KRZEMIEN, COUNCIL MEMBER  
KENNETH KASSEL, COUNCIL MEMBER

ALSO PRESENT: DARLENE G. SCHWEIKERT, Town Clerk  
BARRY A. EDWARDS, Hwy Supt.  
BRIAN F. ATTEA, Town Attorney

SHAWN CRAMER  
KAREN GEELAN  
MARY BRUMMER  
GARY KOEPEL  
CHARLES FELDMAN  
ERIC WILLIAMS, Springville Journal  
CINDY JAEGER  
MARTIN HOFFMAN  
DEBBIE FRANK  
SETH LUCE  
RON SWARTZ  
SHANE MILLER, ECSO

WILLIAM GOSS  
NICHOLE RUF, Drescher & Malecki  
COREY SVEINSSON-SKOBEL, Drescher  
MARY CAROL DEARING  
BILL KREBS  
JAN A. INGERSON  
ROBERTO PETRILLO  
WARREN LUX  
SUE BOYLE  
VINCENT ROBERTS  
BRAD MOHAWK, ECSO

Supervisor Drozd opened the Public Hearing at 6:32 p.m. Town Clerk Schweikert had published the Notice of Public Hearing in the Springville Journal on September 19, 2024. The Public Hearing Notice was posted on the signboard at the Town Hall and on the Town's website: townofconcordny.com on September 16, 2024. Supervisor Drozd advised that the Tentative Budget was received by the Town Board at the October 3, 2024 Special Town Board meeting.

Supervisor Drozd began the Public Hearing by reading the proposed Local Law #5 of 2024:

**Local Law No. 5 of the Year 2024  
Town of Concord, County of Erie**

A local law to override the tax levy limit established in General Municipal Law §3-c

**Section 1. Legislative Intent**

It is the intent of this local law to allow the Town of Concord to adopt a budget for the fiscal year commencing January 1, 2025 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 the 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 Board of the Town of Concord, County of Erie, is hereby authorized to adopt a budget for the fiscal year commencing January 1, 2025 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 immediately upon filing with the Secretary of State.

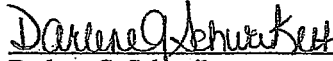
Supervisor Drozd asked if anyone had any questions. Karen Geelan asked if the Town is doing this just in case the Town goes over the tax cap or does the Town anticipate with the budget the Board has been talking about that the Town does expect to exceed the tax cap? Supervisor Drozd noted that the Tentative Budget has been prepared and given to the Board members. The Town did not have the final figures on insurances; those amounts were just received today. The next step is to put those amounts into the Tentative Budget and see where the Town stands. The Town may be over the tax cap. The tax cap is very low and outdated. It has not been moved in the many years that the Governor had proposed that cap. Supervisor Drozd said that for the delegates of the NYS Association of Towns have proposed Resolutions to take to the Governor and her staff and the first Resolution is to review the tax cap formula and make it more livable for any municipality. It is safeguarding the Town. Mrs. Geelan asked again if the Town was doing this just in case the Town needs to and Supervisor Drozd said yes. Mrs. Geelan noted that the Town has a very healthy fund balance. Supervisor Drozd advised that the Town will be taking some money out of the fund balance to put into the budget. Supervisor Drozd noted that at this point, \$75,000.00 has been taken out of Reserves. New York State only wants towns to have X amount of dollars in the fund balance; it is taxpayer money that is in there. The Department heads have done a good job and the Town was able to build up surplus over the last couple of years where the Town can take money out. Supervisor Drozd noted that there will be surplus from this year because of some personnel issues. Mrs. Geelan said that she appreciates the work that the Town Board is doing on the budget.

Supervisor Drozd noted that the digital Buffalo News on October 10<sup>th</sup> advised that the typical Town of Tonawanda home is assessed at \$50,000 with a market value of \$217,391; the Town taxes are going to rise by \$109 per house averaged assessed value. That is a 7.6% increase. Their total Town tax, general fund, is going to be \$1,547 for Year 2025. The Town of Tonawanda is like the Town of Concord in that both are on fractural assessments. Town of Concord averaged assessed home is lower than Tonawanda. The Town of Amherst home is assessed at \$300,000. Town tax general fund is \$2,853; up \$280. Supervisor Drozd explained that the Town talks in dollar amounts, not percentages, because the Town has a small fractural value of our assessed values. The average in our Tentative Budget for the average home in the Village is approximately \$24 and, in the Town, approximately \$28. Over the last couple of years, the rate has come in lower than what the Town had projected.

There were no more questions or comments.

The Public Hearing remained open until 6:49 p.m.

Motion by Council Member Zittel, seconded by Council Member Drake, to close the hearing at 6:49 p.m. Council Members Drake, Zittel, Krzemien & Kassel; Supervisor Drozd, voting aye. Carried.



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Darlene G. Schweikert  
Town Clerk