

9762

I N A S S E M B L Y

April 2, 2012

Introduced by M. of A. J. MILLER -- read once and referred to the
Committee on Local Governments

AN ACT to amend the town law and the general municipal law, in relation
to requiring fire district budgets to be submitted to a vote of the
qualified electors of the fire district

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEM-
BLY, DO ENACT AS FOLLOWS:

1 Section 1. Section 181 of the town law, as amended by chapter 240 of
2 the laws of 2006, the section heading, subdivisions 1, 2, 3 and 4 as
3 amended by chapter 555 of the laws of 2007, is amended to read as
4 follows:

5 S 181. Annual budget and levy of taxes. 1. The fiscal year of each
6 fire district shall begin on the first day of January and end on the
7 thirty-first day of December.

8 For each fiscal year, the board of fire commissioners of each fire
9 district shall prepare and [adopt] SUBMIT FOR VOTE an annual budget in
10 accordance with this section.

11 2. (a) On or before the twenty-first day prior to the public hearing
12 required by subdivision three of this section, the board of fire commis-
13 sioners shall prepare and adopt a proposed budget for the ensuing fiscal
14 year. Within the limitations specified in this article, the proposed
15 budget shall contain detailed estimates in writing of the amount of
16 revenues to be received and the appropriations required for expenditures
17 to be made during such fiscal year for the purposes of such fire
18 district.

19 (b) [On or before the last date provided by law for the adoption of
20 the proposed budget] NO LATER THAN FIVE DAYS BEFORE THE PUBLIC HEARING
21 PURSUANT TO SUBDIVISION THREE OF THIS SECTION, the board of fire commis-
22 sioners shall prepare an estimate of the fund balance which shall be
23 affixed to the proposed budget as an appendix thereto. The estimate of
24 fund balance shall include a breakdown of such fund balance estimated
25 for encumbrances, amounts estimated to be expended for the ensuing
26 fiscal year, amounts reserved for stated purposes pursuant to law,
27 including reserve funds established pursuant to the general municipal
28 law, and the remaining unappropriated unreserved fund balance as that
29 term is defined in section one hundred three of this chapter, provided
30 that the remaining estimated unappropriated unreserved fund balance for

EXPLANATION--Matter in ITALICS (underscored) is new; matter in brackets
[] is old law to be omitted.

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1 each fund shall not exceed a reasonable amount, consistent with prudent
2 budgeting practices, necessary to ensure the orderly operation of the
3 fire district and the continued provision of services, taking into
4 account factors including, but not limited to, the size of the fund,
5 cash flows, the certainty with which the amounts of revenues and expend-
6 itures can be estimated, and the fire district's experience in prior
7 fiscal years. For those districts which employ the cash basis of
8 accounting, fund balance means the cash surplus estimated to be on hand
9 at the close of the current fiscal year less claims payable therefrom
10 and amounts reserved pursuant to law for stated purposes, including
11 reserve funds established pursuant to the general municipal law.

12 (c) [Upon adoption of the proposed budget by the board of fire commis-
13 sioners] NO LATER THAN FIVE DAYS BEFORE THE PUBLIC HEARING PURSUANT TO
14 SUBDIVISION THREE OF THIS SECTION, the proposed budget shall be filed in
15 the office of the fire district secretary and maintained as a public
16 document available for inspection and copying. The fire district secre-
17 tary shall also reproduce a sufficient number of copies of the proposed
18 budget for distribution upon request to the public and at no cost to the
19 public. In addition, if the fire district maintains an internet website,
20 the fire district secretary shall cause the proposed budget to be posted
21 and maintained on the fire district's website until the day after the
22 public hearing on the proposed budget.

23 3. (a) The board of commissioners of each fire district shall hold a
24 public hearing on the third Tuesday in October to discuss the contents
25 of the proposed budget. The hearing shall be conducted and scheduled in
26 a manner that maximizes participation. Notice of such public hearing
27 shall be published at least once in the official newspaper, or if no
28 official newspaper has been designated, in any newspaper having general
29 circulation in the district. At least five days shall elapse between the
30 date of the first publication of the notice and the date specified for
31 the hearing. The notice of hearing shall state the time when and the
32 place where the public hearing will be held, the purpose thereof and
33 that a copy of the proposed budget is available at the office of the
34 town clerk or clerks and fire district secretary where it may be
35 inspected by any interested person during office hours. In the case of a
36 fire district that maintains an internet website, the notice of hearing
37 shall also state that the proposed budget is posted on the fire
38 district's website. The town clerk or clerks shall cause a copy of the
39 notice to be posted on the signboard of the town or towns, maintained
40 pursuant to subdivision six of section thirty of this chapter, not later
41 than five days before the day designated for such hearing. The notice
42 shall also be posted on the municipal and/or fire district website or
43 websites, if one exists. At such hearing, any person may be heard in
44 favor of or against the proposed budget as compiled, or for or against
45 any item or items therein contained.

46 (b) [After] NO LATER THAN FIVE DAYS AFTER the public hearing, the
47 board of fire commissioners may adopt changes, alterations and revisions
48 to the proposed budget subject to the requirements of paragraph (a) of
49 subdivision two of this section, except that the board of fire commis-
50 sioners shall not add or increase an appropriation to a capital reserve
51 fund. [On or before the fourth day of November, the board of fire
52 commissioners shall adopt as the annual budget of the fire district
53 either the proposed budget or the proposed budget as changed, altered or
54 revised after the public hearing. In the event that the board of fire
55 commissioners fails to adopt the annual budget by such date, the
56 proposed budget with such changes, alterations and revisions as shall

1 have been adopted by the board of fire commissioners by that date shall
2 constitute the annual budget of the fire district] THE FINAL PROPOSED
3 BUDGET SHALL BE FILED IN THE OFFICE OF THE FIRE DISTRICT SECRETARY AND
4 MAINTAINED AS A PUBLIC DOCUMENT AVAILABLE FOR INSPECTION AND COPYING NO
5 LATER THAN TWENTY-FOUR HOURS AFTER FINAL ADOPTION.

6 4. (A) ANY PROPOSED FIRE DISTRICT BUDGET PREPARED BY AN ELECTED BOARD
7 OF FIRE COMMISSIONERS SHALL CONFORM WITH THE REQUIREMENTS OF SECTION ONE
8 HUNDRED EIGHTY-ONE-C OF THIS ARTICLE.

9 (B) ANY PROPOSED FIRE DISTRICT BUDGET PREPARED BY AN ELECTED BOARD OF
10 FIRE COMMISSIONERS, SHALL BE SUBMITTED TO A VOTE OF THE QUALIFIED ELEC-
11 TORS OF THE FIRE DISTRICT FOR THEIR APPROVAL OR DISAPPROVAL AT A GENERAL
12 ELECTION. SUCH VOTE SHALL BE HELD AT THE SAME POLLING PLACE AND HELD AT
13 THE SAME TIME AS SUCH GENERAL ELECTION.

14 (C) THE VOTE SHALL BE BY BALLOT PREPARED BY SUCH BOARD OF FIRE COMMIS-
15 SIONERS AND SHALL BE SUBMITTED TO THE LOCAL BOARD OF ELECTIONS, AT LEAST
16 THIRTY DAYS PRIOR TO THE ELECTION, FOR THEIR APPROVAL OR DISAPPROVAL.
17 ONLY A BALLOT APPROVED BY THE LOCAL BOARD OF ELECTIONS SHALL BE USED FOR
18 SUCH VOTE.

19 (D) THE LOCAL BOARD OF ELECTIONS SHALL BE RESPONSIBLE FOR CANVASSING
20 AND TALLYING SUCH VOTES.

21 (E) ALL COSTS ASSOCIATED WITH THE FIRE DISTRICT'S PORTION OF THE VOTE,
22 INCLUDING, BUT NOT LIMITED TO, ALL COSTS ASSOCIATED WITH THE PREPARATION
23 AND USE OF BALLOTS AND ANY COSTS ASSOCIATED WITH ADDITIONAL POLL WORKERS
24 AND ELECTION INSPECTORS NECESSARY FOR SUCH VOTE, SHALL BE BORNE BY SUCH
25 FIRE DISTRICT. THE LOCAL BOARD OF ELECTIONS SHALL APPOINT SUCH POLL
26 WORKERS, AND ANY OTHER ELECTION PERSONNEL, AS DEEMED NECESSARY BY SUCH
27 BOARD AND SHALL PRESCRIBE THEIR DUTIES, TITLES, RANKS AND SALARY IN
28 ACCORDANCE WITH THE PROVISIONS SET FORTH IN SECTION 3-300 OF THE
29 ELECTION LAW.

30 [(c)] 5. Within three days after the adoption of the annual budget of
31 a fire district, the fire district secretary shall prepare and deliver
32 to the town clerk of each town in which the fire district is located two
33 certified copies of the annual budget. Neither the town board, town
34 supervisor, town clerk nor any other officer or employee of the town
35 shall make any change to the annual budget of the fire district.

36 [4] 6. After the annual budget of a fire district has been affixed to
37 the annual budget adopted by the town board and a certified copy
38 presented to the board of supervisors of the county in which the town is
39 situated as required by section one hundred fifteen of this chapter, the
40 board of supervisors shall assess and levy upon the taxable real proper-
41 ty within the several fire districts the amounts to be raised by tax for
42 the purposes of the respective districts as specified in such annual
43 fire district budget and shall cause the amount so assessed and levied
44 to be collected, in the same manner and at the same time and by the same
45 officers as town taxes are assessed, levied and collected. When such
46 taxes are collected, the amount thereof shall be paid to the supervisor
47 of the town and by him immediately paid to the treasurer of the respec-
48 tive fire districts. If a fire district includes taxable property
49 located in more than one town, the amount to be assessed, levied and
50 collected upon the property within each of such towns shall be appor-
51 tioned in accordance with section eight hundred six of the real property
52 tax law.

53 [5] 7. In any case where a parcel of real property separately
54 assessed on the town assessment roll shall be divided by the line of the
55 fire district or of any zone established therein as provided in subdivi-
56 sion twenty-seven of section one hundred seventy-six of this chapter, it

shall be the duty of the town assessors, after the valuation of the whole of such parcel shall have been fixed, to determine what proportion of such valuation is on account of that part of such parcel lying within the limits of the fire district or of such zone or zones, and the assessors shall enter such proportion separately on the assessment roll. The valuation of the real property lying within such fire district or within such zone or zones, as so fixed and determined, shall be the valuation subject to taxation for the purposes of such fire district or of such zone or zones.

[6] 8. The treasurer of each fire district shall prepare and file annually in the office of the town clerk of each town in which any part of such fire district shall be located, and in the office of the state comptroller, a financial statement setting forth in detail the receipts and expenditures of such fire district. Such statement shall be filed in such offices within sixty days after the close of the fiscal year of the fire district.

S 2. Paragraph (e) of subdivision 2 and subdivision 5 of section 3-c of the general municipal law, as added by section 1 of part A of chapter 97 of the laws of 2011, are amended to read as follows:

(e) "Local government" means a county, city, town, village, [fire district,] or special district including but not limited to a district created pursuant to article twelve or twelve-A, or governed by article thirteen of the town law, or created pursuant to article five-A, five-B or five-D of the county law, chapter five hundred sixteen of the laws of nineteen hundred twenty-eight, or chapter two hundred seventy-three of the laws of nineteen hundred thirty-nine, and shall include town improvements provided pursuant to articles three-A and twelve-C of the town law but shall not include the city of New York or the counties contained therein.

5. A local government may adopt a budget that requires a tax levy that is greater than the tax levy limit for the coming fiscal year, not including any levy necessary to support the expenditures pursuant to subparagraphs (i) through (iv) of paragraph g of subdivision two of this section, only if the governing body of such local government first enacts, by a vote of sixty percent of the total voting power of such body, a local law to override such limit for such coming fiscal year only, or in the case of a district [or fire district], a resolution, approved by a vote of sixty percent of the total voting power of such body, to override such limit for such coming fiscal year only.

S 3. The town law is amended by adding a new section 181-c to read as follows:

S 181-C. LIMITATIONS UPON REAL PROPERTY TAX LEVIES BY FIRE DISTRICTS.
1. UNLESS OTHERWISE PROVIDED BY LAW, THE AMOUNT OF REAL PROPERTY TAXES THAT MAY BE LEVIED BY OR ON BEHALF OF ANY FIRE DISTRICT, SHALL NOT EXCEED THE TAX LEVY LIMIT ESTABLISHED PURSUANT TO THIS SECTION, NOT INCLUDING ANY TAX LEVY NECESSARY TO SUPPORT THE EXPENDITURES PURSUANT TO SUBPARAGRAPHS (I) THROUGH (IV) OF PARAGRAPH (G) OF SUBDIVISION TWO OF THIS SECTION.

2. AS USED IN THIS SECTION:

(A) "ALLOWABLE LEVY GROWTH FACTOR" SHALL BE THE LESSER OF: (I) ONE AND TWO ONE-HUNDREDTHS; OR (II) THE SUM OF ONE PLUS THE INFLATION FACTOR; PROVIDED, HOWEVER, THAT IN NO CASE SHALL THE LEVY GROWTH FACTOR BE LESS THAN ONE.

(B) "AVAILABLE CARRYOVER" MEANS THE AMOUNT BY WHICH THE TAX LEVY FOR THE PRIOR FISCAL YEAR WAS BELOW THE APPLICABLE TAX LEVY LIMIT FOR SUCH

1 FISCAL YEAR, IF ANY, BUT NO MORE THAN AN AMOUNT THAT EQUALS ONE AND
2 ONE-HALF PERCENT OF THE TAX LEVY LIMIT FOR SUCH FISCAL YEAR.

3 (C) "COMING FISCAL YEAR" MEANS THE FISCAL YEAR FOR WHICH TAX LEVY
4 LIMITS ARE BEING DETERMINED PURSUANT TO THIS SECTION.

5 (D) "FIRE DISTRICT" MEANS A COMMON FIRE DISTRICT CREATED PURSUANT TO
6 THIS ARTICLE.

7 (E) "INFLATION FACTOR" MEANS THE QUOTIENT OF: (I) THE AVERAGE OF THE
8 NATIONAL CONSUMER PRICE INDEXES DETERMINED BY THE UNITED STATES DEPART-
9 MENT OF LABOR FOR THE TWELVE-MONTH PERIOD PRECEDING JANUARY FIRST OF THE
10 CURRENT YEAR MINUS THE AVERAGE OF THE NATIONAL CONSUMER PRICE INDEXES
11 DETERMINED BY THE UNITED STATES DEPARTMENT OF LABOR FOR THE TWELVE-MONTH
12 PERIOD PRECEDING JANUARY FIRST OF THE PRIOR YEAR, DIVIDED BY: (II) THE
13 AVERAGE OF THE NATIONAL CONSUMER PRICE INDEXES DETERMINED BY THE UNITED
14 STATES DEPARTMENT OF LABOR FOR THE TWELVE-MONTH PERIOD PRECEDING JANUARY
15 FIRST OF THE PRIOR YEAR, WITH THE RESULT EXPRESSED AS A DECIMAL TO FOUR
16 PLACES.

17 (F) "PRIOR FISCAL YEAR" MEANS THE FISCAL YEAR OF THE FIRE DISTRICT
18 IMMEDIATELY PRECEDING THE COMING FISCAL YEAR.

19 (G) "TAX LEVY LIMIT" MEANS THE AMOUNT OF TAXES AUTHORIZED TO BE LEVIED
20 BY OR ON BEHALF OF A FIRE DISTRICT PURSUANT TO THIS SECTION, PROVIDED,
21 HOWEVER, THAT THE TAX LEVY LIMIT SHALL NOT INCLUDE THE FOLLOWING:

22 (I) A TAX LEVY NECESSARY FOR EXPENDITURES RESULTING FROM COURT ORDERS
23 OR JUDGMENTS AGAINST THE FIRE DISTRICT ARISING OUT OF TORT ACTIONS FOR
24 ANY AMOUNT THAT EXCEEDS FIVE PERCENT OF THE TOTAL TAX LEVIED IN THE
25 PRIOR FISCAL YEAR;

26 (II) IN YEARS IN WHICH THE SYSTEM AVERAGE ACTUARIAL CONTRIBUTION RATE
27 OF THE NEW YORK STATE AND LOCAL EMPLOYEES' RETIREMENT SYSTEM, AS DEFINED
28 BY PARAGRAPH TEN OF SUBDIVISION A OF SECTION NINETEEN-A OF THE RETIRE-
29 MENT AND SOCIAL SECURITY LAW, INCREASES BY MORE THAN TWO PERCENTAGE
30 POINTS FROM THE PREVIOUS YEAR, A TAX LEVY NECESSARY FOR EXPENDITURES FOR
31 THE COMING FISCAL YEAR FOR FIRE DISTRICT EMPLOYER CONTRIBUTIONS TO THE
32 NEW YORK STATE AND LOCAL EMPLOYEES' RETIREMENT SYSTEM CAUSED BY GROWTH
33 IN THE SYSTEM AVERAGE ACTUARIAL CONTRIBUTION RATE MINUS TWO PERCENTAGE
34 POINTS;

35 (III) IN YEARS IN WHICH THE SYSTEM AVERAGE ACTUARIAL CONTRIBUTION RATE
36 OF THE NEW YORK STATE AND LOCAL POLICE AND FIRE RETIREMENT SYSTEM, AS
37 DEFINED BY PARAGRAPH ELEVEN OF SUBDIVISION A OF SECTION THREE HUNDRED
38 NINETEEN-A OF THE RETIREMENT AND SOCIAL SECURITY LAW, INCREASES BY MORE
39 THAN TWO PERCENTAGE POINTS FROM THE PREVIOUS YEAR, A TAX LEVY NECESSARY
40 FOR EXPENDITURES FOR THE COMING FISCAL YEAR FOR FIRE DISTRICT EMPLOYER
41 CONTRIBUTIONS TO THE NEW YORK STATE AND LOCAL POLICE AND FIRE RETIREMENT
42 SYSTEM CAUSED BY GROWTH IN THE SYSTEM AVERAGE ACTUARIAL CONTRIBUTION
43 RATE MINUS TWO PERCENTAGE POINTS;

44 (IV) IN YEARS IN WHICH THE NORMAL CONTRIBUTION RATE OF THE NEW YORK
45 STATE TEACHERS' RETIREMENT SYSTEM, AS DEFINED BY PARAGRAPH A OF SUBDIVI-
46 SION TWO OF SECTION FIVE HUNDRED SEVENTEEN OF THE EDUCATION LAW,
47 INCREASES BY MORE THAN TWO PERCENTAGE POINTS FROM THE PREVIOUS YEAR, A
48 TAX LEVY NECESSARY FOR EXPENDITURES FOR THE COMING FISCAL YEAR FOR FIRE
49 DISTRICT EMPLOYER CONTRIBUTIONS TO THE NEW YORK STATE TEACHERS' RETIRE-
50 MENT SYSTEM CAUSED BY GROWTH IN THE NORMAL CONTRIBUTION RATE MINUS TWO
51 PERCENTAGE POINTS.

52 3. (A) SUBJECT TO THE PROVISIONS OF SUBDIVISION SIX OF THIS SECTION,
53 BEGINNING WITH THE FISCAL YEAR THAT BEGINS IN TWO THOUSAND TWELVE, NO
54 FIRE DISTRICT SHALL ADOPT A BUDGET THAT REQUIRES A TAX LEVY THAT IS
55 GREATER THAN THE TAX LEVY LIMIT FOR THE COMING FISCAL YEAR. PROVIDED
56 HOWEVER THE TAX LEVY LIMIT SHALL NOT PROHIBIT A LEVY NECESSARY TO

1 SUPPORT THE EXPENDITURES PURSUANT TO SUBPARAGRAPHS (I) THROUGH (IV) OF
2 PARAGRAPH (G) OF SUBDIVISION TWO OF THIS SECTION.

3 (B)(I) THE COMMISSIONER OF TAXATION AND FINANCE SHALL CALCULATE A
4 QUANTITY CHANGE FACTOR FOR EACH FIRE DISTRICT FOR THE COMING FISCAL YEAR
5 BASED UPON THE PHYSICAL OR QUANTITY CHANGE, AS DEFINED BY SECTION TWELVE
6 HUNDRED TWENTY OF THE REAL PROPERTY TAX LAW, REPORTED TO THE COMMISSION-
7 ER OF TAXATION AND FINANCE BY THE ASSESSOR OR ASSESSORS PURSUANT TO
8 SECTION FIVE HUNDRED SEVENTY-FIVE OF THE REAL PROPERTY TAX LAW. THE
9 QUANTITY CHANGE FACTOR SHALL SHOW THE PERCENTAGE BY WHICH THE FULL VALUE
10 OF THE TAXABLE REAL PROPERTY IN THE FIRE DISTRICT HAS CHANGED DUE TO
11 PHYSICAL OR QUANTITY CHANGE BETWEEN THE SECOND FINAL ASSESSMENT ROLL OR
12 ROLLS PRECEDING THE FINAL ASSESSMENT ROLL OR ROLLS UPON WHICH TAXES ARE
13 TO BE LEVIED, AND THE FINAL ASSESSMENT ROLL OR ROLLS IMMEDIATELY PRECED-
14 ING THE FINAL ASSESSMENT ROLL OR ROLLS UPON WHICH TAXES ARE TO BE
15 LEVIED.

16 (II) AFTER DETERMINING THE QUANTITY CHANGE FACTOR FOR THE FIRE
17 DISTRICT, THE COMMISSIONER OF TAXATION AND FINANCE SHALL PROCEED AS
18 FOLLOWS:

19 (A) IF THE QUANTITY CHANGE FACTOR IS NEGATIVE, THE COMMISSIONER OF
20 TAXATION AND FINANCE SHALL NOT DETERMINE A TAX BASE GROWTH FACTOR FOR
21 THE FIRE DISTRICT.

22 (B) IF THE QUANTITY CHANGE FACTOR IS POSITIVE, THE COMMISSIONER OF
23 TAXATION AND FINANCE SHALL DETERMINE A TAX BASE GROWTH FACTOR FOR THE
24 FIRE DISTRICT WHICH IS EQUAL TO ONE PLUS THE QUANTITY CHANGE FACTOR.

25 (III) THE COMMISSIONER OF TAXATION AND FINANCE SHALL NOTIFY THE STATE
26 COMPTROLLER AND EACH FIRE DISTRICT OF THE APPLICABLE TAX BASE GROWTH
27 FACTORS, IF ANY, AS SOON THEREAFTER AS SUCH FACTORS ARE DETERMINED.

28 (C) EACH FIRE DISTRICT SHALL CALCULATE THE TAX LEVY LIMIT APPLICABLE
29 TO THE COMING FISCAL YEAR WHICH SHALL BE DETERMINED AS FOLLOWS:

30 (I) ASCERTAIN THE TOTAL AMOUNT OF TAXES LEVIED FOR THE PRIOR FISCAL
31 YEAR.

32 (II) MULTIPLY THE RESULT BY THE TAX BASE GROWTH FACTOR, CALCULATED
33 PURSUANT TO PARAGRAPH (B) OF THIS SUBDIVISION, IF ANY.

34 (III) ADD ANY PAYMENTS IN LIEU OF TAXES THAT WERE RECEIVABLE IN THE
35 PRIOR FISCAL YEAR.

36 (IV) SUBTRACT THE TAX LEVY NECESSARY TO SUPPORT EXPENDITURES PURSUANT
37 TO SUBPARAGRAPH (I) OF PARAGRAPH (G) OF SUBDIVISION TWO OF THIS SECTION
38 FOR THE PRIOR FISCAL YEAR, IF ANY.

39 (V) MULTIPLY THE RESULT BY THE ALLOWABLE LEVY GROWTH FACTOR.

40 (VI) SUBTRACT ANY PAYMENTS IN LIEU OF TAXES RECEIVABLE IN THE COMING
41 FISCAL YEAR.

42 (VII) ADD THE AVAILABLE CARRYOVER, IF ANY.

43 (D) WHENEVER THE RESPONSIBILITY AND ASSOCIATED COST OF A FIRE DISTRICT
44 FUNCTION IS TRANSFERRED TO ANOTHER FIRE DISTRICT, THE STATE COMPTROLLER
45 SHALL DETERMINE THE COSTS AND SAVINGS ON THE AFFECTED FIRE DISTRICTS
46 ATTRIBUTABLE TO SUCH TRANSFER FOR THE FIRST FISCAL YEAR FOLLOWING THE
47 TRANSFER, AND NOTIFY SUCH FIRE DISTRICTS OF SUCH DETERMINATION AND THAT
48 THEY SHALL ADJUST THEIR TAX LEVY LIMITS ACCORDINGLY.

49 4. (A) WHEN TWO OR MORE FIRE DISTRICTS CONSOLIDATE, THE STATE COMP-
50 TROLLER SHALL DETERMINE THE TAX LEVY LIMIT FOR THE CONSOLIDATED FIRE
51 DISTRICT FOR THE FIRST FISCAL YEAR FOLLOWING THE CONSOLIDATION BASED ON
52 THE RESPECTIVE TAX LEVY LIMITS OF THE FIRE DISTRICTS THAT FORMED SUCH
53 CONSOLIDATED FIRE DISTRICT FROM THE LAST FISCAL YEAR PRIOR TO THE
54 CONSOLIDATION.

55 (B) WHEN A FIRE DISTRICT DISSOLVES, THE STATE COMPTROLLER SHALL DETER-
56 MINE THE TAX LEVY LIMIT FOR THE FIRE DISTRICT THAT ASSUMES THE DEBTS,

LIABILITIES, AND OBLIGATIONS OF SUCH DISSOLVED FIRE DISTRICT FOR THE FIRST FISCAL YEAR FOLLOWING THE DISSOLUTION BASED ON THE RESPECTIVE TAX LEVY LIMITS OF SUCH DISSOLVED FIRE DISTRICT AND SUCH FIRE DISTRICT THAT ASSUMES THE DEBTS, LIABILITIES, AND OBLIGATIONS OF SUCH DISSOLVED FIRE DISTRICT FROM THE LAST FISCAL YEAR PRIOR TO THE DISSOLUTION.

(C) THE TAX LEVY LIMIT ESTABLISHED BY THIS SECTION SHALL NOT APPLY TO THE FIRST FISCAL YEAR AFTER A FIRE DISTRICT IS NEWLY ESTABLISHED OR CONSTITUTED THROUGH A PROCESS OTHER THAN CONSOLIDATION OR DISSOLUTION.

5. (A) NOTWITHSTANDING ANY OTHER PROVISION OF LAW TO THE CONTRARY, IN THE EVENT THE BOARD OF FIRE COMMISSIONERS OF A FIRE DISTRICT THAT IS SUBJECT TO THE PROVISIONS OF THIS SECTION PROPOSES A BUDGET THAT WILL REQUIRE A TAX LEVY THAT EXCEEDS THE TAX LEVY LIMIT FOR THE CORRESPONDING FISCAL YEAR, NOT INCLUDING ANY LEVY NECESSARY TO SUPPORT THE EXPENDITURES PURSUANT TO SUBPARAGRAPHS (I) THROUGH (IV) OF PARAGRAPH (G) OF SUBDIVISION TWO OF THIS SECTION, THEN SUCH BUDGET SHALL BE APPROVED IF SIXTY PERCENT OF THE VOTES CAST THEREON ARE IN THE AFFIRMATIVE.

(B) WHERE THE BOARD OF FIRE COMMISSIONERS PROPOSES A BUDGET SUBJECT TO THE REQUIREMENTS OF PARAGRAPH (A) OF THIS SUBDIVISION, THE BALLOT FOR SUCH BUDGET SHALL INCLUDE THE FOLLOWING STATEMENT IN SUBSTANTIALLY THE SAME FORM: "ADOPTION OF THIS BUDGET REQUIRES A TAX LEVY INCREASE OF WHICH EXCEEDS THE STATUTORY TAX LEVY INCREASE LIMIT FOR THIS FISCAL YEAR AND THEREFORE EXCEEDS THE STATE TAX CAP AND MUST BE APPROVED BY SIXTY PERCENT OF THE QUALIFIED VOTERS PRESENT AND VOTING."

6. IN THE EVENT THAT THE ORIGINAL PROPOSED BUDGET IS NOT APPROVED BY THE VOTERS, THE BOARD OF FIRE COMMISSIONERS MAY ADOPT A FINAL BUDGET PURSUANT TO SUBDIVISION SEVEN OF THIS SECTION OR RESUBMIT TO THE VOTERS THE ORIGINAL OR A REVISED BUDGET AT A SPECIAL DISTRICT MEETING IN ACCORDANCE WITH THIS CHAPTER. UPON ONE DEFEAT OF SUCH RESUBMITTED BUDGET, THE BOARD OF FIRE COMMISSIONERS SHALL ADOPT A FINAL BUDGET PURSUANT TO SUBDIVISION EIGHT OF THIS SECTION.

7. NOTWITHSTANDING ANY OTHER PROVISION OF LAW TO THE CONTRARY, IF THE QUALIFIED VOTERS FAIL TO APPROVE THE PROPOSED FIRE DISTRICT BUDGET UPON RESUBMISSION OR UPON A DETERMINATION NOT TO RESUBMIT FOR A SECOND VOTE PURSUANT TO SUBDIVISION SIX OF THIS SECTION, THE BOARD OF FIRE COMMISSIONERS SHALL LEVY A TAX NO GREATER THAN THE TAX THAT WAS LEVIED FOR THE PRIOR FISCAL YEAR.

8. NOTHING IN THIS SECTION SHALL PRECLUDE THE BOARD OF FIRE COMMISSIONERS OF A FIRE DISTRICT, IN THEIR DISCRETION, FROM SUBMITTING ADDITIONAL ITEMS OF EXPENDITURES TO THE VOTERS FOR APPROVAL AS SEPARATE PROPOSITIONS OR THE VOTERS FROM SUBMITTING PROPOSITIONS PURSUANT TO THIS CHAPTER; PROVIDED HOWEVER, EXCEPT IN THE CASE OF A PROPOSITION SUBMITTED FOR ANY EXPENDITURE CONTAINED WITHIN SUBPARAGRAPHS (I) THROUGH (IV) OF PARAGRAPH (G) OF SUBDIVISION TWO OF THIS SECTION, IF ANY PROPOSITION, OR PROPOSITIONS COLLECTIVELY THAT ARE SUBJECT TO A VOTE ON THE SAME DATE, WOULD REQUIRE AN EXPENDITURE OF MONEY THAT WOULD REQUIRE A TAX LEVY AND WOULD RESULT IN THE TAX LEVY LIMIT BEING EXCEEDED FOR THE CORRESPONDING FISCAL YEAR THEN SUCH PROPOSITION SHALL BE APPROVED IF SIXTY PERCENT OF THE VOTES CAST THEREON ARE IN THE AFFIRMATIVE.

S 4. This act shall take effect on the fifteenth of November next succeeding the date on which it shall have become a law and shall only apply to fire district budgets enacted after the next succeeding general election; provided, however, the amendments to section 3-c of the general municipal law made by section two of this act shall not affect the repeal of such section and shall be deemed repealed therewith.