

9762--A

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 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

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 ASSEMBLY, DO ENACT AS FOLLOWS:

1 Section 1. Short title. This act shall be known and may be cited as  
2 the "fire district budget empowerment act".

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

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

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

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

20 (b) [On or before the last date provided by law for the adoption of  
21 the proposed budget] NO LATER THAN FIVE DAYS BEFORE THE PUBLIC HEARING  
22 PURSUANT TO SUBDIVISION THREE OF THIS SECTION, the board of fire commis-  
23 sioners shall prepare an estimate of the fund balance which shall be  
24 affixed to the proposed budget as an appendix thereto. The estimate of  
25 fund balance shall include a breakdown of such fund balance estimated  
26 for encumbrances, amounts estimated to be expended for the ensuing

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

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

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

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

51 (b) [After] NO LATER THAN FIVE DAYS AFTER the public hearing, the  
52 board of fire commissioners may adopt changes, alterations and revisions  
53 to the proposed budget subject to the requirements of paragraph (a) of  
54 subdivision two of this section, except that the board of fire commis-  
55 sioners shall not add or increase an appropriation to a capital reserve  
56 fund. [On or before the fourth day of November, the board of fire

1 commissioners shall adopt as the annual budget of the fire district  
2 either the proposed budget or the proposed budget as changed, altered or  
3 revised after the public hearing. In the event that the board of fire  
4 commissioners fails to adopt the annual budget by such date, the  
5 proposed budget with such changes, alterations and revisions as shall  
6 have been adopted by the board of fire commissioners by that date shall  
7 constitute the annual budget of the fire district] THE FINAL PROPOSED  
8 BUDGET SHALL BE FILED IN THE OFFICE OF THE FIRE DISTRICT SECRETARY AND  
9 MAINTAINED AS A PUBLIC DOCUMENT AVAILABLE FOR INSPECTION AND COPYING NO  
10 LATER THAN TWENTY-FOUR HOURS AFTER FINAL ADOPTION.

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

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

19 (C) THE VOTE SHALL BE BY BALLOT PREPARED BY SUCH BOARD OF FIRE COMMIS-  
20 SIONERS AND SHALL BE SUBMITTED TO THE LOCAL BOARD OF ELECTIONS, AT LEAST  
21 THIRTY DAYS PRIOR TO THE ELECTION, FOR THEIR APPROVAL OR DISAPPROVAL.  
22 ONLY A BALLOT APPROVED BY THE LOCAL BOARD OF ELECTIONS SHALL BE USED FOR  
23 SUCH VOTE.

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

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

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

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

1 tioned in accordance with section eight hundred six of the real property  
2 tax law.

3 [5] 7. In any case where a parcel of real property separately  
4 assessed on the town assessment roll shall be divided by the line of the  
5 fire district or of any zone established therein as provided in subdivi-  
6 sion twenty-seven of section one hundred seventy-six of this chapter, it  
7 shall be the duty of the town assessors, after the valuation of the  
8 whole of such parcel shall have been fixed, to determine what proportion  
9 of such valuation is on account of that part of such parcel lying within  
10 the limits of the fire district or of such zone or zones, and the asses-  
11 sors shall enter such proportion separately on the assessment roll. The  
12 valuation of the real property lying within such fire district or within  
13 such zone or zones, as so fixed and determined, shall be the valuation  
14 subject to taxation for the purposes of such fire district or of such  
15 zone or zones.

16 [6] 8. The treasurer of each fire district shall prepare and file  
17 annually in the office of the town clerk of each town in which any part  
18 of such fire district shall be located, and in the office of the state  
19 comptroller, a financial statement setting forth in detail the receipts  
20 and expenditures of such fire district. Such statement shall be filed in  
21 such offices within sixty days after the close of the fiscal year of the  
22 fire district.

23 S 3. Paragraph (e) of subdivision 2 and subdivision 5 of section 3-c  
24 of the general municipal law, as added by section 1 of part A of chapter  
25 97 of the laws of 2011, are amended to read as follows:

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

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

46 S 4. The town law is amended by adding a new section 181-c to read as  
47 follows:

48 S 181-C. LIMITATIONS UPON REAL PROPERTY TAX LEVIES BY FIRE DISTRICTS.

49 1. UNLESS OTHERWISE PROVIDED BY LAW, THE AMOUNT OF REAL PROPERTY TAXES  
50 THAT MAY BE LEVIED BY OR ON BEHALF OF ANY FIRE DISTRICT, SHALL NOT  
51 EXCEED THE TAX LEVY LIMIT ESTABLISHED PURSUANT TO THIS SECTION, NOT  
52 INCLUDING ANY TAX LEVY NECESSARY TO SUPPORT THE EXPENDITURES PURSUANT TO  
53 SUBPARAGRAPHS (I) THROUGH (IV) OF PARAGRAPH (G) OF SUBDIVISION TWO OF  
54 THIS SECTION.

55 2. AS USED IN THIS SECTION:

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

5 (B) "AVAILABLE CARRYOVER" MEANS THE AMOUNT BY WHICH THE TAX LEVY FOR  
6 THE PRIOR FISCAL YEAR WAS BELOW THE APPLICABLE TAX LEVY LIMIT FOR SUCH  
7 FISCAL YEAR, IF ANY, BUT NO MORE THAN AN AMOUNT THAT EQUALS ONE AND  
8 ONE-HALF PERCENT OF THE TAX LEVY LIMIT FOR SUCH FISCAL YEAR.

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

11 (D) "FIRE DISTRICT" MEANS A COMMON FIRE DISTRICT CREATED PURSUANT TO  
12 THIS ARTICLE.

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

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

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

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

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

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

50 (IV) IN YEARS IN WHICH THE NORMAL CONTRIBUTION RATE OF THE NEW YORK  
51 STATE TEACHERS' RETIREMENT SYSTEM, AS DEFINED BY PARAGRAPH A OF SUBDIVI-  
52 SION TWO OF SECTION FIVE HUNDRED SEVENTEEN OF THE EDUCATION LAW,  
53 INCREASES BY MORE THAN TWO PERCENTAGE POINTS FROM THE PREVIOUS YEAR, A  
54 TAX LEVY NECESSARY FOR EXPENDITURES FOR THE COMING FISCAL YEAR FOR FIRE  
55 DISTRICT EMPLOYER CONTRIBUTIONS TO THE NEW YORK STATE TEACHERS' RETIRE-

1 MENT SYSTEM CAUSED BY GROWTH IN THE NORMAL CONTRIBUTION RATE MINUS TWO  
2 PERCENTAGE POINTS.

3 3. (A) SUBJECT TO THE PROVISIONS OF SUBDIVISION SIX OF THIS SECTION,  
4 BEGINNING WITH THE FISCAL YEAR THAT BEGINS IN TWO THOUSAND TWELVE, NO  
5 FIRE DISTRICT SHALL ADOPT A BUDGET THAT REQUIRES A TAX LEVY THAT IS  
6 GREATER THAN THE TAX LEVY LIMIT FOR THE COMING FISCAL YEAR. PROVIDED  
7 HOWEVER THE TAX LEVY LIMIT SHALL NOT PROHIBIT A LEVY NECESSARY TO  
8 SUPPORT THE EXPENDITURES PURSUANT TO SUBPARAGRAPHS (I) THROUGH (IV) OF  
9 PARAGRAPH (G) OF SUBDIVISION TWO OF THIS SECTION.

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

23 (II) AFTER DETERMINING THE QUANTITY CHANGE FACTOR FOR THE FIRE  
24 DISTRICT, THE COMMISSIONER OF TAXATION AND FINANCE SHALL PROCEED AS  
25 FOLLOWS:

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

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

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

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

37 (I) ASCERTAIN THE TOTAL AMOUNT OF TAXES LEVIED FOR THE PRIOR FISCAL  
38 YEAR.

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

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

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

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

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

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

50 (D) WHENEVER THE RESPONSIBILITY AND ASSOCIATED COST OF A FIRE DISTRICT  
51 FUNCTION IS TRANSFERRED TO ANOTHER FIRE DISTRICT, THE STATE COMPTROLLER  
52 SHALL DETERMINE THE COSTS AND SAVINGS ON THE AFFECTED FIRE DISTRICTS  
53 ATTRIBUTABLE TO SUCH TRANSFER FOR THE FIRST FISCAL YEAR FOLLOWING THE  
54 TRANSFER, AND NOTIFY SUCH FIRE DISTRICTS OF SUCH DETERMINATION AND THAT  
55 THEY SHALL ADJUST THEIR TAX LEVY LIMITS ACCORDINGLY.

1 4. (A) WHEN TWO OR MORE FIRE DISTRICTS CONSOLIDATE, THE STATE COMP-  
2 TROLLER SHALL DETERMINE THE TAX LEVY LIMIT FOR THE CONSOLIDATED FIRE  
3 DISTRICT FOR THE FIRST FISCAL YEAR FOLLOWING THE CONSOLIDATION BASED ON  
4 THE RESPECTIVE TAX LEVY LIMITS OF THE FIRE DISTRICTS THAT FORMED SUCH  
5 CONSOLIDATED FIRE DISTRICT FROM THE LAST FISCAL YEAR PRIOR TO THE  
6 CONSOLIDATION.

7 (B) WHEN A FIRE DISTRICT DISSOLVES, THE STATE COMPTROLLER SHALL DETER-  
8 MINE THE TAX LEVY LIMIT FOR THE FIRE DISTRICT THAT ASSUMES THE DEBTS,  
9 LIABILITIES, AND OBLIGATIONS OF SUCH DISSOLVED FIRE DISTRICT FOR THE  
10 FIRST FISCAL YEAR FOLLOWING THE DISSOLUTION BASED ON THE RESPECTIVE TAX  
11 LEVY LIMITS OF SUCH DISSOLVED FIRE DISTRICT AND SUCH FIRE DISTRICT THAT  
12 ASSUMES THE DEBTS, LIABILITIES, AND OBLIGATIONS OF SUCH DISSOLVED FIRE  
13 DISTRICT FROM THE LAST FISCAL YEAR PRIOR TO THE DISSOLUTION.

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

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

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

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

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

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

1 S 5. This act shall take effect on the fifteenth of November next  
2 succeeding the date on which it shall have become a law and shall only  
3 apply to fire district budgets enacted after the next succeeding general  
4 election; provided, however, the amendments to section 3-c of the gener-  
5 al municipal law made by section three of this act shall not affect the  
6 repeal of such section and shall be deemed repealed therewith.