

**PUBLIC HEARING OF
THE VILLAGE OF MARCELLUS
HELD AT THE VILLAGE HALL
ON FEBRUARY 23, 2026**

PRESENT: Chad A. Clark, Mayor See List
James P. Curtin, Trustee
Timothy P. Manahan, Trustee
Jeffrey D. Brown, Attorney
Charnley A. Abbott, Village Clerk

ABSENT: None

Pledge of Allegiance

Mayor Clark made a motion to open the public hearing regarding Local Law #2 of 2026 at 7:00pm, seconded by Trustee Manahan. All board members voted aye and the hearing was opened.

Mayor Clark explained that the purpose of the public hearing was to allow all interested parties the opportunity to be heard regarding Local Law #2 of 2026, to allow the Village Board to override a property tax cap that is in excess of the tax levy limit of 2%, mandated by the State of New York. The property tax cap of 2% complicates the budget and having learned from the experience of several towns and villages, it is best to override, if only to protect the Village from penalty. Should the adopted budget vary from the actual budget, resulting in a tax hike of more than 2%, the Village would be responsible for a host of fines for violating the tax cap. The public might think that the Village, by overriding the cap, is just ignoring the law and not in support of a tax cap when the Village is very much in favor of it. However, with the Village continuing to receive unfunded mandates from the state, coupled with a cap on its ability to raise revenue, it is difficult for the Village to plan or even survive.

Mayor Clark asked if there were any comments from the Village Board. Trustee Curtin mentioned that the Village did exceed the tax cap in the previous year, for the first time in many years, and only by about one hundredth of a percent. There were no other comments from the Board.

Mayor Curtin asked if there were any comments from the public, there were none.

Mayor Clark made a motion to close the public hearing and open the regular meeting, seconded by Trustee Curtin. Mayor Clark called for a vote. All members voted aye, the public hearing was closed, and the regular meeting was opened at 7:02pm.

Charnley A. Abbott, Village Clerk

(SEAL)