LOCAL LAWS
OF
THE CITY OF NEW YORK
FOR THE YEAR 2026

No. 102

Introduced by Council Members Lee (by request of the Mayor). Passed under a Message of Necessity from the Mayor.

A LOCAL LAW

In relation to the date of submission by the Mayor of the proposed executive budget and budget message, the date of submission by the Borough Presidents of recommendations in response to the Mayor's executive budget, the date of publication of a report by the director of the independent budget office analyzing the executive budget, the date by which the Council hearings pertaining to the executive budget shall conclude, the date by which if the expense budget has not been adopted, the expense budget and tax rate adopted as modified for the current fiscal year shall be deemed to have been extended for the new fiscal year until such time as a new expense budget has been adopted, the date by which if a capital budget and a capital program have not been adopted, the unutilized portion of all prior capital appropriations shall be deemed reappropriated, the date of submission by the Mayor of an estimate of the probable amount of receipts, and the date by which any person or organization may submit an official alternative estimate of revenues

Section 1. During the calendar year 2026 and in relation to the 2027 fiscal year:

1. Notwithstanding any inconsistent provisions of section 249 of the New York city charter, as added by vote of the electors on November 7, 1989, subdivision a of section 249 as amended by vote of the electors on November 5, 2024, the Mayor shall pursuant to such section submit a proposed executive budget and budget message as described therein not later than May 12, 2026.

2. Notwithstanding any inconsistent provisions of section 251 of the New York city charter, as amended by vote of the electors on November 5, 2024, each Borough President shall pursuant to such section submit recommendations in response to the Mayor's executive budget as therein described not later than May 25, 2026.

3. Notwithstanding any inconsistent provisions of section 252 of the New York city charter, as amended by local law number 75 for the year 2025, the director of the independent budget office shall pursuant to such section publish a report analyzing the executive budget as therein described not later than June 1, 2026.

4. Notwithstanding any inconsistent provisions of section 253 of the New York city charter, as amended by local law number 75 for the year 2025, the Council shall pursuant to such section hold hearings on the executive budget as therein described which shall conclude by June 12, 2026.

5. Notwithstanding any inconsistent provisions of subdivision d of section 254 of the New York city charter, as added by vote of the electors on November 7, 1989, and subdivision b of section 1516 of the New York city charter, as amended by vote of the electors on November 7, 1989, if an expense budget has not been adopted by June 16, 2026, pursuant to subdivisions a and b of section 254 of the New York city charter, the expense budget and tax rate adopted as modified for the current fiscal year shall be deemed to have been extended for the new fiscal year until such time as a new expense budget has been adopted.

6. Notwithstanding any inconsistent provisions of subdivision e of section 254 of the New York city charter, as added by vote of the electors on November 7, 1989, if a capital budget and a capital program have not been adopted by June 16, 2026, pursuant to subdivisions a and b of such section, the unutilized portion of all prior capital appropriations shall be deemed reappropriated.

7. Notwithstanding any inconsistent provisions of subdivision c of section 1515 of the New York city charter, as added by vote of the electors on November 5, 2019, after submission of the budget message to the Council pursuant to section 249 of the New York city charter but not later than the 5th day of June, the Mayor may prepare and submit to the Council an updated estimate of the probable amount of receipts as therein described. After the 5th day of June and until adoption

of the budget pursuant to section 254 of the New York city charter, the Mayor may prepare and submit to the Council an update of such estimate, provided that the Mayor makes a determination that it is fiscally necessary to do so due to changed circumstances, and submits such determination in writing to the Council setting forth the basis of that determination and the changed circumstances between the previous estimate and such update that warrant such modification.

8. Notwithstanding any inconsistent provisions of subdivision e of section 1515 of the New York city charter, as amended by vote of the electors on November 5, 2019, any person or organization may pursuant to such subdivision submit an official alternative estimate of revenues as described therein not later than May 25, 2026.

§ 2. This local law takes effect immediately, except that if it becomes law after May 1, 2026, it is retroactive to and deemed to have been in full force and effect as of May 1, 2026.

THE CITY OF NEW YORK, OFFICE OF THE CITY CLERK, s.s.:

I hereby certify that the foregoing is a true copy of a local law of The City of New York, passed by the Council on April 30, 2026 and returned unsigned by the Mayor on June 1, 2026.

MICHAEL M. McSWEENEY, City Clerk, Clerk of the Council.

CERTIFICATION OF CORPORATION COUNSEL

I hereby certify that the form of the enclosed local law (Local Law No. 102 of 2026, Council Preconsidered Int. No. 873 of 2026) to be filed with the Secretary of State contains the correct text of the local law passed by the New York City Council, presented to the Mayor, and neither approved nor disapproved within thirty days thereafter.

BRENDA COOKE, Acting Corporation Counsel.