



NEW YORK STATE SENATOR

John E. Brooks

## Senator Brooks Passes Bill to Establish Task Force on Real Property Tax Relief

JOE AGOVINO June 19, 2019

| ISSUE: **EDUCATION, REAL PROPERTY TAXES, PROPERTY TAX RELIEF**



In these last days of the 2019 legislative session, the NY State Senate Majority passed [Senate Bill S1687](#) sponsored by Senator John E. Brooks (SD-8). This bill establishes the residential real property tax relief for public education task force to analyze the current funding system for primary and secondary education and make recommendations on implementing a new system that is largely state-funded through personal income taxes.

“It is crucial that we come up with a better way to fund public education than our current system of over-reliance on property taxes,” said Senator Brooks. “By establishing this task force we are taking a great step forward in relieving the overwhelming tax burden faced by so many New Yorkers while continuing to better fund our public schools.”

The current primary and secondary education funding system, which is based largely upon real property taxation, is antiquated and creates serious disparities in educational opportunity and inequities with regard to distribution of the system's financial burden. The quality of education that children receive varies widely by geographic region, as does the opportunity for children to participate in extracurricular activities.

In addition, taxpayers throughout the state receive real property tax bills from their local school districts based on the value of their homes, which is subject to multiple factors beyond their control rather than their financial ability to pay. This creates serious regional distortions in the relative cost of living.

The legislature finds that these distortions are greatly exacerbated by the recent enactment of the federal Tax Cuts and Jobs Act of 2017, which will limit the deductibility of state and local taxes to ten thousand dollars beginning in the next fiscal year. Effectively, that cap will eliminate one of the few mitigating factors against high property taxes for homeowners in certain regions of the state and create undue hardship for families throughout the state. Our children should not be penalized based upon the geographic location of their home, nor should financial support for the educational system fall harder on those who are less able to bear the burden.

The Legislature is therefore compelled to order that a task force be created to conduct a comprehensive examination of the current funding system, and to make recommendations for a long-term, statewide solution that will shift the base resource of primary and secondary

education funding from local property taxes to the state general fund. Such new funding methodology must be flexible enough to ensure efficient responsiveness to factors affecting changes in school aid from the State of New York, including but not limited to changing demographics; technology advancements and requirements; school safety and security; mandated educational programs; staff development; programs regarding drugs, bullying, social media, gang violence and other similar programs that emerge in response to salient issues; and changing federal policies that directly impact all New Yorkers.

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#### RELATED LEGISLATION

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### **2019-S1687**

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- Introduced
  
- ◦ In Committee Assembly
  - In Committee Senate
  
- ◦ On Floor Calendar Assembly
  - On Floor Calendar Senate
  
- ◦ Passed Assembly
  - Passed Senate

- Delivered to Governor
- Signed By Governor
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Establishes the residential real property tax relief for public education task force

January 15, 2019

In Senate Committee [Rules](#)

Sponsored by [John E. Brooks](#)

Do you support this bill?