Ladies and Gentlemen,

This is a brief presentation of what is burdening the property owners in the state of New York and is causing the exodus of citizens from the state.

An unfunded mandate is a statute or regulation that requires a state or local government to perform actions, yet provides no money for fulfilling the requirement. An under-funded mandate occurs when only a portion of the necessary funding is provided. When a federal or state government imposes a law or regulation without necessary funding, it becomes the responsibility of the state or local government to pay for the implementation of the law.

Who pays for these mandates? You pay through your local property taxes. The medium property taxes paid by New Yorkers is 96% above the national medium. When property taxes were measured as a percentage of home value, 9 out the 10 highest taxed counties in the nation were in New York.

So Ladies and Gentlemen all these facts and figures come from Gov. Andrew Cuomo's Mandate Relief Redesign Team. This is a quote from the team, "For far too long the relationship between the state and local governments has been a one way street where mandates are handed down

from Albany without care for the impact on local governments or their taxpayers. These mandates, delivered by the state without flexibility or full funding are a major reason why New York has some of the highest property taxes in America." In their report they state, "permanently fix the problems of unfunded mandates by advancing a constitutional amendment - and in the meantime a state law - providing, with very limited exceptions, that new state mandates on local governments, including school districts, will not effective unless the state fully funds the mandate." The idea of prohibiting unfunded local mandates is not new: at least 27 states have constitutional or statutory provisions restricting the imposition of new unfunded mandates on local governments, including Massachusetts, New Jersey, California and Illinois. In most of these states the restriction of unfunded mandates is embodied in the state constitution an approach believed by many observers to be most effective.

The Mandate Relief Team repeats numerous times that <u>relief must</u> <u>be by law</u>. Counties and school boards plan out 3 to 5 year budgets and yet each year new burdensome mandates come down the state and from the federal government that then need to be worked into the established budgets. This then forces our county governments and school boards to collect additional taxes from us homeowners to cover these mandates.

In closing, with what's happening right now in the world economy, the US economy and the New York state economy we can not allow unfunded mandates to exist. In the end, it is the children that suffer the most. Class sizes increase and cuts are made to teaching curriculum. Mandates restrict teachers abilities to teach and interact with the children in the best way possible. Parents may have to work multiple jobs robbing them of time with their children. Mandates hurt everyone. Unfunded mandates put undue financial pressure on all homes. Many school districts have passed resolutions demanding relief from these mandates (see attached). This is why the NYS senate and assembly *must pass a law with* few exceptions as stated in the Mandate Relief Team's report. We are asking you to join this ongoing and expanding movement to help save the state of New York. We encourage you to present this information to your local school board for consideration and that they then put their passage of the resolution in their school bulletin so that all their taxpayers know that the board is fighting to save them from additional taxes.