



*Inspiring Minds  
Empowering Achievement  
Building Community*

# GARDEN CITY PUBLIC SCHOOLS

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## **Board of Education**

*Angela Heineman, President  
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*Robert Martin, Trustee  
Laura Hastings, Trustee  
William Holub, Trustee*

January 24, 2017

The Honorable Kemp Hannon  
595 Stewart Avenue  
Suite 540  
Garden City, NY 11530

Dear Senator Hannon:

The Board of Education of the Garden City Union Free School District requests your assistance in an effort to have the Commissioner of Taxation and Finance promulgate rules and regulations that provide much needed adjustments to the tax levy cap.

In 2015, both the Assembly and the Senate approved measures authorizing amendments to Section 2023-a of the Education Law, and Section 3-c of the General Municipal Law relating to the Tax Levy Cap. This legislation allows school districts to count BOCES capital costs in the tax levy cap capital exclusion. In 2015, the Assembly and Legislature also passed an amendment to General Municipal Law Section 3-c to allow for the inclusion of PILOT properties in the tax base growth factor portion of the tax levy cap calculation. Both pieces of legislation requested that the Commissioner of Taxation and Finance promulgate rules and regulations to operationalize the changes in law.

Although the legislation was adopted during the 2015 legislative session, no action has been taken by the Commissioner of Taxation and Finance, and therefore, no adjustments to the tax levy cap have been implemented. To our knowledge, no explanations have been offered for this inaction. The Commissioner in this manner is disregarding the will of the State Legislature. The Commissioner's inaction also ignores the very real circumstances that spawned the legislation: BOCES capital costs reflect the services it provides to students and are apportioned among all component school districts; and, the inclusion of PILOTS would reflect increases in the tax base in realistic manner. Furthermore, the failure to promulgate the needed rules and regulations adds to the profound fiscal challenges faced by Garden City UFSD and the other school districts you represent by constraining budgeting options at a time when revenues simply cannot keep pace with student needs and mandated cost increases.

The Garden City Board of Education recognizes and commends the commitment to public education you have demonstrated throughout your tenure in the Senate (Assembly). The Board asks that you provide whatever advocacy possible to encourage the Commissioner of Taxation and Finance to issue the needed

regulations before the School District's tax levy cap calculation must be submitted to the Office of the State Comptroller on March 1, 2017.

Thank you for your assistance in this matter of great importance to our community.

Sincerely,

A handwritten signature in black ink, appearing to read "Angela Heineman". The signature is fluid and cursive, with a large initial "A" and a long, sweeping tail.

Angela Heineman  
President  
Board of Education