

Supporting The Reform Of The Real Property Tax Exemption Process

Legislator Loughran, Maloney, Chairman Frederick J. Wadnola and Co-Sponsors: The Governmental Services, Environmental and Administrative Committee (Chairman Roberts and Legislators Belfiglio, Fabiano, Petit, Ronk, Richard Parete, Robert Parete, Rodriguez and Shapiro) offer the following:

WHEREAS, annually, hundreds of bills are introduced into both houses of the State Legislature that increase the number of properties that are exempt from real property taxation, and

WHEREAS, for decades, New York State has provided targeted groups, such as charitable, religious and educational organizations, with real property tax exemptions to support a broad array of public purposes, and

WHEREAS, over time the number of non-profit groups and the cumulative impact of individual exemptions has steadily increased; shifting the overall tax burden and triggering serious financial repercussions at the local level, and

WHEREAS, these repercussions can best be illustrated by looking at the following statistics taken from the 2007 tax rolls:

- Total number of parcels in NYS: 5.6 million
- Total number of property tax exemptions in NYS: 4.3 million
- Percentage exempt from taxation for county purposes: 24.2%; and

WHEREAS, state legislation is needed to reform the overall exemption process in several ways, including requiring exempt organizations to annually apply for a non-profit exemption, fair taxation of all State-owned lands and tightening up the qualifying standards for exemptions, and

WHEREAS, a broad base of local government officials have all supported and lobbied for several bills reforming the exemption process in the past, drafting memos in support of the individual legislation, including reform items as major points on their legislative agendas and testifying at public hearings on the issue, and

WHEREAS, bills such as these continually meet with resistance from exempt groups not wishing to shed light on the overall exemption problem and its effect on local government, now, therefore, be it

RESOLVED, that the New York State Association of Counties (NYSAC) supports the reform of the real property tax exemption statutes, and, be it further

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RESOLVED, that any proposed reforms must increase local control over the real property tax exemption process, providing for increased tax equity, a defined cycle of property tax assessment and substantial local cost savings that can be passed on to local property tax payers, and, be it further

RESOLVED, that NYSAC will continue to lobby for the passage of legislative proposals that reform the real property exemption process during the 2010 State Legislative session, and, be it further

RESOLVED, that the Clerk of the Ulster County Legislature shall forward copies of this resolution to Governor David Paterson, Senate Majority Leader Pedro Espada Jr., Senate Minority Leader Dean G. Skelos, Assembly Speaker Sheldon Silver, Assembly Majority Leader Ron Canestrari, Assembly Minority Leader Brian M. Kolb, New York State Senators John J. Bonacic and William J. Larkin, Jr., New York State Assemblymen Kevin A. Cahill, Clifford W. Crouch, Peter Lopez and Frank K. Skartados, the New York State Association of Counties and all others deemed necessary and proper,

and move its adoption.

ADOPTED BY THE FOLLOWING VOTE:

AYES: 31 NOES: 0
(Absent: Legislators Briggs and Richard Parete)
(Legislator Fabiano left at 7:44 PM)
(Legislator Richard Parete arrived at 8:43 PM)

FINANCIAL IMPACT:
NONE

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STATE OF NEW YORK

ss:

COUNTY OF ULSTER

This is to certify that I, the undersigned Clerk of the Legislature of the County of Ulster have compared the foregoing resolution with the original resolution now on file in the office of said clerk, and which was adopted by said Legislature on the 21st day of September, 2010, and that the same is a true and correct transcript of said resolution and of the whole thereof.

IN WITNESS WHEREOF, I have hereunto set my hand and seal of the County of Ulster this 23rd Day of September in the year Two Thousand and Ten.

/s/ Karen L. Binder

Karen L. Binder, Clerk
Ulster County Legislature