

1. Oppose Cost Shifts or the Imposition of New Mandated Costs

NYSAC opposes costs shifts to New York City as proposed in the Governor's SFY 2016-17 Budget. The State Legislature should:

- Oppose new Medicaid costs shifts to New York City
- Oppose new CUNY higher education cost shifts to New York City
- Oppose the State taking \$200 million per year for three years of New York City sales tax

Over the last several years, the Governor and Legislature have been careful to not impose new mandates or shift costs on counties and other local governments. When new mandates are created, or there is an increase in the costs of existing mandates, or a shift in costs to local governments without any flexibility to mitigate these higher costs—this hurts local taxpayers.

2. Support No New Unfunded Mandated Legislation (S.2295, Griffo/A.2338, Brindisi)

NYSAC supports legislation that would ensure the long term solvency of local governments and will be the key to ensuring most local governments stay within the property tax cap in the future.

- Support No New Unfunded Mandates Legislation

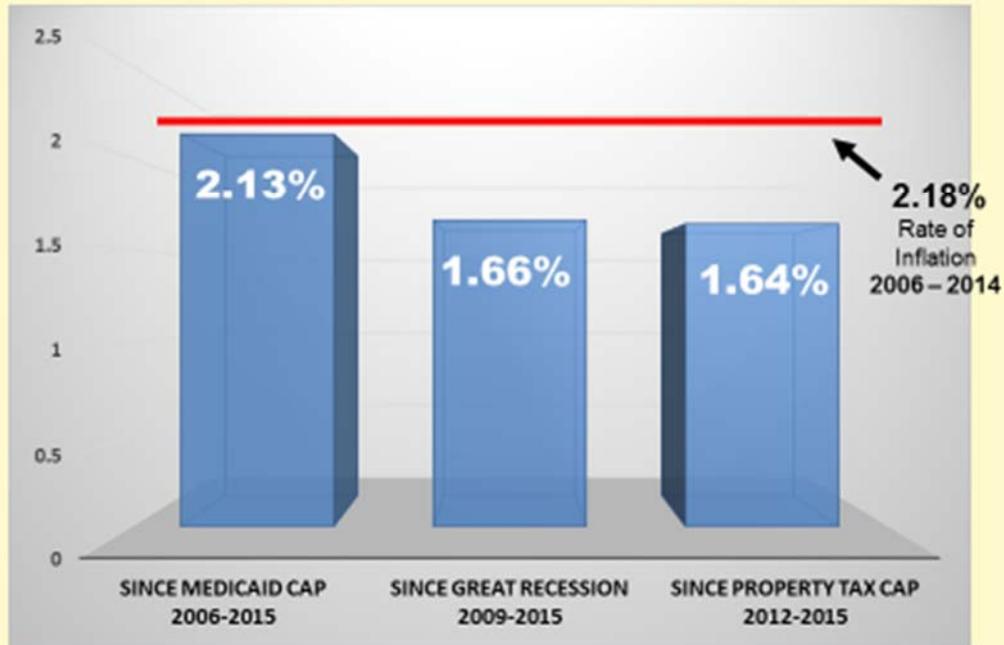
While the current Legislature may be careful not to impose new costs on local governments, we cannot count on things that may happen in the future. If history is to be our guide we must enact no new unfunded mandates legislation as soon as possible.

3. Mandate Reform Works

Over the last decade, from 2006 through 2015 counties have held the annual aggregate increase in property taxes to just below the rate of inflation. In addition to significant cost controls imposed by counties over their discretionary programs, and realigning local revenue options, the other primary factor that allows counties to hold the line on property taxes is mandate reform.

- Since the 3% Medicaid Cap (2006) – The annual change in the aggregate county property tax levy has been 2.13 percent – less than the rate of inflation for the period.
- Since the Great Recession (2009) – The annual change in the aggregate county property tax levy has been 1.66 percent.
- Since the State Property Tax Cap (Local "Revenue" Cap) was Enacted (2012) – The annual change in aggregate county property tax levy has been 1.64 percent

Annual % Change in County Property Taxes Since 2006



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Following a significant expansion of Medicaid eligibility and benefits in 2001 county Medicaid costs grew sharply. Recognizing the burden, the State implemented the local Medicaid growth cap to limit future increases for counties and local taxpayers. The impact on local property taxes is clear.