

**A RESOLUTION TO BE SUBMITTED BY  
LEGISLATORS DIXON, LORIGO, RATH & MILLS**

**Support for Enacting a Permanent Tax Cap to Curb Rapid Increases in the Cost of Government**

**WHEREAS**, the current New York State tax cap laws require local governments, outside of New York City, to limit the growth of their tax levy by the lesser of two percent (2%) or the rate of inflation, as measured by the Consumer Price Index (CPI), whichever is less; and

**WHEREAS**, growth is determined by the year-over-year changes in the tax levy, which is the total amount collected in real property taxes; and

**WHEREAS**, the tax levy is dependent not only on what was budgeted but also on the value of the real property within that taxing district and its assessment for tax purposes; and

**WHEREAS**, during the past several years Erie County has seen a tremendous amount of development within the City of Buffalo and the surrounding areas which has led to assessment growth across the county; and

**WHEREAS**, the current tax cap is set to expire in 2020, barring an extension by state government; and

**WHEREAS**, according to publicly available data, the cap has curbed the rise of property taxes in some of the most heavily taxed areas of the country; and

**WHEREAS**, a March 2019 analysis from the Rockefeller Institute of Government compared actual tax rates since 2011 to what they might have been, and showed \$25 billion in savings to residents throughout New York State; and

**WHEREAS**, failing to extend the tax cap, or make it permanent, could allow future leaders in local governments across the state to reverse the benefits provided by the tax cap, mainly lower taxes and a more competitive business climate nationally; and

**WHEREAS**, it is a finding of this body that the tax cap's effect on the growth of government expenses has helped our region's development which will hopefully lead to population growth and investment by new businesses; and

**WHEREAS**, the Erie County Legislature has previously unanimously approved Resolution No. 108-2016, a resolution supporting state legislation requiring NYS to fund any program which imposes a mandate upon municipal corporations or school districts, because prohibiting unfunded mandates being forced upon local municipalities is needed as a companion to extending the tax cap; and

**WHEREAS**, New York State counties are required to implement and finance more than 40 state-defined and state-controlled programs, leading to many counties having more than 80% of their total budget being dedicated to state and federal mandates.

**NOW, THEREFORE, BE IT**

**RESOLVED**, that this honorable body hereby urges Governor Cuomo and the New York State Legislature to enact legislation permanently imposing a tax cap on all New York State governments; and, be it further

**RESOLVED**, that this honorable body hereby urges Governor Cuomo and the New York State Legislature to review and evaluate the services funded by tax dollars, and implement a more affordable and sustainable way to finance each needed program; and, be it further

**RESOLVED**, that certified copies of this resolution be sent to Governor Andrew Cuomo, the Western New York delegation to the New York State Senate and Assembly, and any other party deemed necessary and proper.

Fiscal Impact: Positive for taxpayers of Erie County