



New York State Archives

**New York State Temporary State Commission on
Constitutional Tax Limitations Subject Files 11038**

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Table of Contents

Overview of the Records 3

Arrangement 3

Administrative History 3

Scope and Contents 4

Use of Records 4

Access Terms 4

Overview of the Records

Repository:	New York State Archives
Summary:	The Temporary State Commission on Constitutional Tax Limitations was directed to review the constitutional and statutory tax limitations of political subdivisions and make recommendations to provide adequate means for financing the local share of current expenses of municipal and school district operations. The series consists of the commission's subject files, interim and final reports, and research data. There are also approximately 20 cassette recordings present in the series.
Creator:	New York (State). Temporary State Commission on Constitutional Tax Limitations
Title:	New York State Temporary State Commission on Constitutional Tax Limitations subject files
Quantity:	3 cubic feet
Inclusive Date:	1974-1975
Series:	11038

[^ Return to Table of Contents](#)

Arrangement

Alphabetical by subject.

[^ Return to Table of Contents](#)

Administrative History

Article VIII of the State Constitution sets a maximum on the amount of real property taxes that may be imposed by most local governments. A similar limitation is placed on the debt-incurring power of local governments. To provide relief for certain small city school districts that were approaching their constitutional tax limits, the legislature, in 1969, allowed the exclusion of retirement and social security contributions, thus enabling these districts to exclude taxes levied for these purposes in the computation of their tax limits. Subsequently, this exclusion was extended to the cities of Buffalo, Rochester, and Yonkers.

In March of 1974, in the case of *Hurd v. City of Buffalo* (34 NY 2d 628) the Court of Appeals declared unconstitutional the statute that authorized Buffalo, Rochester and Yonkers to exclude retirement and social security contributions. While not directly affected by the Hurd decision, the validity of a similar provision applicable to the 65 small city school districts was in doubt as well.

In response, the legislature enacted a measure allowing small city districts to continue to exclude the costs of retirement and social security on a one-year emergency basis and created the Temporary State Commission on Constitutional Tax Limitations (Laws of 1974, Chapter 496). The commission was directed to review the constitutional and statutory tax limitations of political subdivisions and make recommendations to provide adequate means for financing the local share of current expenses of municipal and school district operations, with particular reference to the fiscal problems resulting from the Hurd decision. Francis Bergan was the commission chairman.

[^ Return to Table of Contents](#)

Scope and Content Note

The series consists of the commission's subject files, interim and final reports, and research data. There are also approximately 20 cassette recordings present in the series.

[^ Return to Table of Contents](#)

Use of Records

Access Restrictions

There are no restrictions regarding access to or use of this material.

Access Terms

- Finance, Public--New York (State)
- Real property tax
- Researching education finance
- Reports
- Audiocassettes
- Tax and expenditure limitations--New York (State)
- Education--Finance

- New York (State)
- Investigating
- Bergan, Francis, 1902-1998.