



*New York State Archives*

**New York State Assembly Task Force on School Finance and  
Real Property Taxation Hearing Transcripts L0146**

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## Overview of the Records

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<b>Repository:</b>	New York State Archives
<b>Summary:</b>	This series contains transcripts and statements from hearings on legislative options for establishing new real property tax systems in New York State. The testimony includes information on how the existing system affects commercial interests, the impact on the State's economy of shifting taxes from commercial to residential property, options for a classification system that provides tax relief for taxpayers, and whether these systems would be uniform across the state or adjust to local conditions.
<b>Creator:</b>	New York (State). Legislature. Assembly. Task Force on School Finance and Real Property Taxation
<b>Title:</b>	New York State Assembly Task Force on School Finance and Real Property hearing transcripts
<b>Quantity:</b>	1 cubic foot
<b>Inclusive Date:</b>	1979-1980
<b>Series:</b>	L0146

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## Arrangement

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Chronological by date of hearing.

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## Scope and Content Note

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This series contains typed transcripts and statements from five public hearings conducted jointly by the Senate Finance Committee and the Assembly Task Force on School Finance and Real Property Taxation. The hearings were held from November 29, 1979 to April 17, 1980 to gather public opinion on legislative options for establishing new real property tax systems in New York State.

During these hearings, evidence was given by local government and school officials, business and civic associations, individual homeowners and associations, tenant organizations, local

development associations, academic researchers, and others. As expected, representatives of commercial interests saw a need to shift more of the tax burden to residential taxpayers while residential taxpayers stressed the need to protect homeowners from full value assessments at the expense of commercial interests.

The testimony provides a broad range of information on New York's property tax system. Among issues discussed in detail include: 1) how the existing system of property taxation puts an unfair burden on commercial interests; 2) how the adoption of the 1975 court ruling would have a devastating affect on the state's homeowners; 3) how a shift of tax burden from commercial property to residential property might adversely affect the state's economy; 4) what are the options for creating a classification system to provide needed relief from tax burdens for homeowners and other classes of taxpayers; and 5) whether this classification system would be uniform throughout the state or if local governments would be able to adopt systems seen appropriate to local conditions.

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## Use of Records

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### Access Restrictions

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

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## Access Terms

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- Finance, Public--New York (State)
- Real property tax--New York (State)
- Testimony
- Education--New York (State)--Finance
- Legislating
- New York (State)
- New York (State)--Politics and government
- Investigating
- New York (State). Legislature. Senate. Committee on Finance