

Proposed Legislative Amendment on Unfunded Mandates

Unfunded Mandates

Amendment Purpose: 1967 Constitutional Convention Amendment: More equitable assessment of real property for taxation

Summary of Amendment:

- Permits legislature, at request of local government, to change real property tax base from 5-year average to 3-year average, subject to local referendum.

Article XII

Local Finances

Section 1. This article governs the financial management of local governments and school districts.

Section 2. Existing debt and tax limits are continued except that: (1) such limits are deleted with respect to city school districts, other than New York, Buffalo, Rochester, Syracuse, Yonkers and Albany, (2) the two-percent limit set forth for cities and villages over five thousand population in Article XVIII in the present constitution is transferred to the general debt limit of such local governments, (3) the legislature is required to establish tax limits for towns by January 1, 1972, (4) the five-year average of full valuation of taxable real property as the base on which the percentage limits are calculated may be changed to a three-year average by statute and local referendum, and (5) the debt or tax limit of any local government may be changed in the same way.

Legislative Amendment Text:

Article XII

Local Finances

§ 14. a. Except as provided in subdivision b of this section, the average full valuation of taxable real estate of a local government, as used in sections four and eight of this article, shall be determined by taking the assessed valuations of taxable real estate on the last completed annual assessment roll for which a state equalization rate is established and the four preceding annual rolls of such local government and applying thereto the ratio which such assessed valuation on each of such rolls bears to the full valuation, as determined by such state officer, board or commission as the legislature shall direct, and in such manner as the legislature shall provide.

b. The legislature may enact statutes providing that the average full valuation of taxable real estate of a local government may be determined by taking the assessed valuations of taxable real estate on the last completed annual assessment roll for which a state equalization rate is established and the two preceding annual rolls of such local government and applying thereto the ratio which such assessed valuation on each such roll bears to the full valuation, as determined by such state officer, board or commission as the legislature shall direct, and in such manner as the legislature may provide. No such statute shall be so enacted, as to a local government, except upon the request of such local government made in the manner provided in section two of article eleven of this constitution, and no such statute shall become operative unless approved by the voters of the local government affected at a general or special election.

Legislative History:

In 1967, the New York State Constitutional Convention proposed a whole new Constitution that contained this provision and these changes to a vote of the people of the State of New York at the General Election asking "Shall the proposed new Constitution, adopted by the Constitutional Convention, and the Resolution submitting same, be approved?" The Constitution as a whole was voted down by the people, which included these changes.

Learn more on our page devoted to the [1967 Convention](#)^[1]. The Proceedings of the Convention are available from the [New York State Library](#)^[2] and you can [download](#) <http://effectiveny.org/sites/all/modules/contrib/extlink/extlink.png>^[3]; background-attachment: initial; background-origin: initial; background-clip: initial; background-color: initial; background-position: 100% 50%; background-repeat: no-repeat no-repeat; "> a PDF copy of the Constitution proposed by the 1967 Constitutional Convention.

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Links:

[1] <http://effectiveny.org/1967-convention>

[2] <http://www.nysl.nysed.gov/scandocs/nyconstitution.htm>

[3] http://effectiveny.org/sites/default/files/1967_Proposed_Constitution-Text_Abstract_Highlights.pdf