

**MANDATE RELIEF RESOLUTION – BURDEN OF PROOF**

Be it resolved by the Mahopac Central School District that mandate relief must be addressed by the New York State Legislature as school districts implement the property tax levy limit.

**WHEREAS**, New York State leads the nation in local property taxes, in large part because New York leads the nation in imposing unfunded state mandates upon our local municipalities and school districts; and

**WHEREAS**, in response to New York's property tax crisis, the Governor and members of the New York State Legislature enacted legislation imposing a limit on the annual growth of the local school tax levy; and

**WHEREAS**, New York State school districts are under unprecedented funding shortfalls due to three years of frozen Foundation Aid, last year's \$1.2 billion aid cut, expiration of federal stimulus aid and revenue restrictions under the tax levy limit, which goes into effect for the 2012-13 school year, and

**WHEREAS**, unfunded and underfunded state mandates continually increase the obligations and expenditures of local public school districts, and a property tax levy limit without significant mandate reform will inescapably lead to drastic cuts in essential local school district programs and services, as well as significant layoffs of school district employees, and in some cases outright insolvency, in New York State school districts; and

**WHEREAS**, the cumulative impact of satisfying unfunded and underfunded mandates diverts local money from our school district's top priority of student learning,

**THEREFORE, BE IT RESOLVED,**

that we the members of the Board of Education of the Mahopac Central School District join fellow school board members in Westchester and Putnam Counties in affirming the obligation of the Governor of the State of New York and the members of the New York State Senate and New York State Assembly, to reform mandates that are unsound, unduly burdensome or costly, and thereby lead to high property taxes in New York.

**BE IT FURTHER RESOLVED** that, in accordance with Article 24, Executive Law §666, which establishes a Mandate Relief Council, the Mahopac Central School District asks, by resolution of its governing body, that the Mandate Relief Council review the following mandate to determine whether the specific statute, regulation, rule or order of state government is an unfunded mandate or is otherwise unsound, unduly burdensome or costly so as to require that it be eliminated or reformed:

**Burden of Proof**

Amend the law that shifted the burden of proof from parents to schools, which is counter to the 2007 US Supreme Court decision §4404 of the Education Law, Laws of New York, 2007, Chapter 583

*This amendment permits parents to unilaterally place children in private in-state or out-of-state programs, requiring the district to prove that appropriate in-house programs exist rather than the parents being required to prove that their unilateral placement is appropriate before the placement is approved by the Committee on Special Education. For example, a child might be placed in a private program for a 12-month period of \$10,000 per month and the district has potential, retroactive liability to reimburse the parent for \$120,000 which may not be eligible for state aid reimbursement.*

**BE IT FURTHER RESOLVED** that a copy of this resolution be forwarded to the Governor, Senate Majority and Minority Leaders, Assembly Speaker and Minority Leader, and the members of the State Senate and Assembly representing Westchester and Putnam Counties.