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MANDATE RELIEF RESOLUTION - LAST IN, FIRST OUT - LIFO

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:

Last In, First Out - LIFO

Seniority should not be mandated as the sole factor when reducing tenured staff Education Law Sections 2510 and 3013 (cities)

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.