

## Mandate Review Request #2012070010

**Note:** All information below was provided by the local government/Mandate Relief Council Member requesting that a mandate be reviewed. Neither the Council nor its staff has verified the accuracy of the information provided or made any other edits.

**Name of Local Government:** Elwood Union Free School District  
**Type of Local Government:** School District  
**County:** Suffolk

**Name of Mandate:** Exclusion from the tax cap of any special education costs associated with student placements outside the district

**Type of Mandate:** Statute

**Citation for Mandate:** Chapter 97 of New York State Laws of 2011

**Description of Mandate:** New York Tax Cap legislation includes in a school district's tax cap the costs associated with special education student placements outside the district.

**Recommended Change:** Recommend an amendment of the tax cap legislation to exclude from a school district's tax cap any special education costs associated with student placements outside the district.

**Estimated Savings from the Recommended Change to the Local Government:** \$270,000 a year excluded from tax cap

**Estimated Statewide Savings from the Recommended Change:**

**Description of Methodology Used in Estimating Savings:** The cost of three student placements at a cost of \$90,000 each.