

**WHEREAS**, the recent tax cap legislation imposes a limit on the growth of the local school tax levy and in addition school districts have unprecedented funding shortfalls; and

**WHEREAS**, unfunded and underfunded state mandates continually increase the obligations and expenditures of school districts;

**THEREFORE, BE IT RESOLVED** that the Elwood Board of Education requests the Mandate Relief Council to urge an amendment of the New York Tax Cap legislation to exclude from a school district's tax cap any special education costs associated with student placements outside the district.