



# MEMORANDUM OF STRONG SUPPORT

## *Exempts BOCES capital expenditures*

**A.9283 (Galef)**

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***The New York State Council of School Superintendents SUPPORTS clarifying that BOCES capital expenditures are exempted from tax cap calculations***

The enacted tax cap legislation fails to explicitly identify capital expenditures made by local school districts for BOCES capital expenditures in the definition of exempt capital expenditures. The purpose of this bill is to provide for a more complete definition of “Capital Local Expenditures” which are exempted from the tax cap calculations.

BOCES capital expenditures are, in fact, a local capital expenditure. Component school districts must approve the expenditure of funds to purchase, construct, renovate and sell BOCES capital facilities. Thus, BOCES capital facilities are within the control of, belong to, and are part of local school district capital resources.

Accordingly, the local share of BOCES capital expenditures should be treated the same as district capital expenditures for tax levy limit calculations.

Putnam/Northern Westchester BOCES is currently faced with \$19.5 million in necessary major renovation costs. Its facilities are over 40 years old and the roofs and HVAC systems that were part of the original construction are failing and need to be replaced.

In addition, a 40 year-old therapy pool which serves multiply-handicapped children is threatened with closure due to significant code problems and need renovations.

At this point, twelve of the eighteen component school boards have voted to support this project. However, the remaining six component districts are unwilling to support the renovation at this point because of its impact on their tax levy limits. While they agree the renovations are both urgent and necessary, these six districts do not believe they are able to absorb their share of the costs under the restrictions of the tax cap. It is likely that this position would be changed if such costs were excluded from tax cap calculations.

***The NYS Council of School Superintendents STRONGLY SUPPORTS this legislation and urges its passage and enactment.***