

**NEW YORK STATE**  
**PROPERTY TAX CAP LEGISLATION – Chapter 97 of the Laws of 2011**

Back in June 2011, Governor Cuomo signed into law the tax cap legislation which goes into effect January 2012 for local governments and the 2012-13 school year for school districts.

Click below for the text of the legislation:

<http://open.nysenate.gov/legislation/bill/S5856-2011>

There continues to be confusion as to how this legislation will affect libraries. Of the four library types in New York State, school district public libraries and special district public libraries are considered local governments according to the tax cap legislation. Those libraries that will put their budgets up for a vote in the fall for fiscal year 2012 must comply with the tax cap.

The other two types of libraries, association and municipal libraries, are also considered local governments under the legislation. However, the impact of the tax cap on these libraries, especially those that utilize Chapter 414 or Section 259 votes for funding, is still unclear at this point.

The members of the New York Library Association (NYLA) Legislative Committee continue to meet with New York State officials for clarification. An online Tax Cap FAQ (Frequently Asked Questions) from the Deputy State Comptroller is expected by the end of the month.

*Update: 8/15/2011*