



The League of Women Voters of New York State 62 Grand Street, Albany, New York 12207 Phone: 518-465-4162 Fax: 518-465-0812 www.lwvny.org E-Mail: lwvny@lwvny.org

## THE LEAGUE OF WOMEN VOTERS of New York State

# JOINT LEGISLATIVE PUBLIC HEARING ON 2016-2017 EXECUTIVE BUDGET PROPOSAL: ELEMENTARY & SECONDARY EDUCATION TESTIMONY SUBMITTED TO THE ASSEMBLY WAYS AND MEANS, SENATE FINANCE AND ASSEMBLY AND SENATE EDUCATION COMMITTEES

#### **JANUARY 27, 2016**

Good afternoon. I am Marian Bott, Education Finance Issue Specialist for the League of Women Voters of New York State. Our State Finances position<sup>1</sup> encompasses the operation and impact of 1) state school aid distribution, 2) the State's School Tax Relief (STAR) and property tax cap programs, and 3) charter schools. The League is a nonpartisan organization devoted to promoting active and informed involvement of individuals in government. We thank the Legislature for this opportunity to provide recommendations about the 2016-2017 proposed Pre-K-12 education budget.<sup>2</sup>

I have researched and presented testimony each year for this day since the late 1990's, and have never missed attending each full day. As a League volunteer I make this commitment because our concerned members include professional educators and countless current and former members of school boards, parents and grandparents of students, and community organization heads who have worked tirelessly for quality education in our communities. In other words, yes, we are stakeholders.

<sup>&</sup>lt;sup>1</sup> See Financing Education K-12, Statement of Position at <a href="http://lwvny.org/advocacy/impact/2015/State-Finances/STATE-FINANCES-EDUCATION.pdf">http://lwvny.org/advocacy/impact/2015/State-Finances/STATE-FINANCES-EDUCATION.pdf</a>. The League also holds positions on Election Law, Government, Health Care, Judicial, Natural Resources, Social Policy, Women's Issues. See <a href="http://lwvny.org/advocacy/impact/SF">http://lwvny.org/advocacy/impact/SF</a> Full.pdf.

<sup>&</sup>lt;sup>2</sup> See Appropriations bills S. 6403/A. 9003 (Education, Labor and Family Assistance), S6409/A9009 (Revenue/STAR) and related Article VII Education, Labor, Housing and Family Assistance bills S6406/A9006 (12672-01-6) (Part A concerning state education aid and Part F concerning the DREAM Act) and Article VII Revenue Bill 12674-01-06 (Parts A-G concerning amendments to STAR).

We would like to begin with three points of agreement with this year's Executive Budget. We have stated them in terms of policy recommendations. We appreciate that this year's budget does not bundle policy and budget decisions for education, giving us a more straightforward and transparent set of documents with which to work.

#### 1) USE PROGRESSIVE POLICIES FOR STATE AID

Clearly the Governor recommends a progressive distribution of state aid to education, with many formulas that benefit the higher needs school districts. We agree with this policy. Higher-needs districts, particularly New York City, have been patient for ten years since the Campaign for Fiscal Equity decision in 2006, and the inequities identified therein have been increasingly side-lined as legislators have been pressured to increase Gap Elimination Adjustment (GEA) funding. Much effort was put forth to streamline a new Foundation Aid formula which now is competing, ironically, for approximately \$550 million of aid that falls outside the "reimbursement for expense-based aids" (\$408 million) in the total proposed school aid increase (proposed at \$991 million in the Executive Budget). The Governor's budget attempts, perhaps too generously, to strike a balance between GEA and Foundation Aid increases in an effort to enact a timely budget. As to the \$991 million's overall adequacy, as the New York State Regents' Proposal<sup>3</sup> well explains, an additional \$2.1 billion in state aid would be a more responsive increase in state aid. When fiscal watchdogs complain that New York State's per-pupil average is too high, our response is that hold-harmless policies over the long term come at a price. . We do not agree that "average" per pupil expenditure is an appropriate subject for criticism. Instead, New Yorkers should boast about its positive impacts, understanding the pride that wealthy public school districts maintain for their students' accomplishments and the work done by our exemplary district educators. If all districts could spend as lavishly as the wealthy ones, perhaps more of our state's students could experience the educational outcomes that are achieved in our best-resourced districts. This should be the equalizing goal of state aid.

#### 2) REGIONS ARE NOT STUDENTS

One of the more telling comments in one of the two books prepared by staff describing the Executive Budget had to do with the analysis of the respective benefits of paying down the full Gap Elimination Adjustment of \$433 million vs. using funds for other aspects of state aid. The comment of the staff analyst was that from a "regional perspective" eliminating the GEA for average and high wealth districts was appropriate. The Executive Budget correctly recognizes that the state's role is not to subsidize the wealthiest regions.

As a statewide organization, we can't imagine anything less important to the overall well-being of the state's students as a whole. The legislature should aid the neediest students using a transparent weighting methodology, regardless of where they live, not the neediest regions. Our organization's positions oppose prioritizing wealthy districts over poorer ones. We support regional cost adjustments but not regional shares. The High Tax Aid line item is an example of this regional horse-trading. Of the \$223 million allocated in this year's proposed budget, \$88 million goes to Suffolk, \$58 million to Nassau, and \$12 million to Westchester—all regions with high Regional Costs which also get receive large STAR and property tax relief allocations. The Division of the Budget booklet this year doesn't provide the formula for High Tax Aid, a carry-over from a frozen allocation with a 2009 complicated three-tier structure. We have included the formula, as well as this year's recipients of High Tax Aid as an attachment<sup>4</sup>. Some of these High Tax Aid allocations should make you ask whether it would be

<sup>&</sup>lt;sup>3</sup> Regents 2016-17 Proposal on State Aid to School Districts, December 7, 2015

<sup>&</sup>lt;sup>4</sup> See Attachments 1 and 2 hereto.

preferable to eliminate this this category, replete with hold-harmless grants, and instead allocate funds through the Foundation Aid formula.

# 3) GOVERNOR'S STAFF RECOGNIZES THAT STAR AID IS PROBABLY NOT ALWAYS NEEDED OR LEGALLY GRANTED

We have maintained that a Property Tax Circuit Breaker would have, from the very beginning, been a more appropriate means of providing relief to specific taxpayers, based on their income. While the phase-out delineated in the Executive Budget is laudable, eventually the income limits should be reduced because it is difficult to argue that, given a median income of \$55,000 in our State, families with \$500,000 of income need to receive up to \$2,500 in property tax reductions through STAR. It is a sad commentary on public policy implementation that, once again, lawmakers believe that checks issued as state compensation for property taxes already paid by citizens throughout the state is the way to ensure re-election—in effect round-trip taxation policy. A property tax circuit breaker would provide a more precise tool with which to allocate resources for tax relief. STAR wastes state tax resources in far too many cases and has exacerbated spending differences among school districts.

Now we will address our major objections to proposals in the Executive Budget.

#### 1) DO NOT ENACT ANY VOUCHER OR SCHOLARSHIP TAX CREDIT LEGISLATION.

We oppose the use of public taxpayer dollars to support private educational institutions, and we reiterate our objections to the bills proposed by the Executive as well as the Senate and the Assembly. We do not believe that members of the Legislature should let others decide how or whether to fund private education for constituents. These proposals take away the Legislature's authority to allocate the tax credit funds—instead these bills as crafted allow the biggest lobbying firms' clients, and you know who they are, to decide on "new" funding that represents, depending on which version, well over 10-15% of new funding.<sup>5</sup>

This year we will present our detailed criticisms at the Tax hearings to be held on February 2. You have already received our latest memorandum dated January 13, and you can expect to hear more from us during the weeks to come. This unfair tax credit has been increasingly promoted and funded by groups that have now invested in the talent of practically all of the top lobbying firms in Albany, as well as out-of-state lobbyists. We also take issue with the possibility that the power to decide education policy could be concentrated in very few hands by virtue of the use of Limited Liability Corporations which share a common management

### 2) DO NOT REWARD CHARTER SCHOOLS FOR DISCRIMINATORY PRACTICES

This past fall we conducted a mini-study of charter schools in Assembly District 68, in which I reside. The study focused on the district's 17 charter schools. Data concerning racial demographics as well as these schools' percentages of students with disabilities, English Language Learners and students living in poverty show a wide variation among these 17 schools. This small sampling led us to conclude that

<sup>&</sup>lt;sup>5</sup> Under the Executive Budget proposal, at \$150 MM estimated to be a 2019 FY Tax Credit line item, this would be 15% of a \$1 billion new funding allocation, for example. This year's \$991 million recommended increase in funding is budgeted as a 16-17 School Year increase. If the cost were incurred in this School Year instead of 2019, it would represent 15.1% of all new aid. As Florida has learned, the credit grows insidiously by political pressure from corporations and (in New York's case) individuals because tax credits are so much more valuable than tax deductions.

better metrics are needed to understand why some charter schools are serving higher percentages of students in these categories than others. The Governor alluded to "anti-creaming" in his State of the State address in 2015, but in this year's Aid to Localities Article VII language, it appears that charter schools are to be granted state funding increases irrespective of their policies which might discriminate against various categories of students. We were not surprised to learn of litigation filed against Success Academies this past December, based on statistics just in one Assembly District, and caution the Legislature to ensure that seemingly superior academic results are not simply based on selective admission or dismissal practices. This is an area ripe for further research. In no event should well-resourced charter schools be placed in higher priority for state tax dollars than the schools in their own districts. The Forms 990 that were part of our research confirm that charter management organizations benefit from generous private donations and in kind donations.

#### 3) IN LIEU OF TAX CAPS, PROVIDE SERIOUS INCENTIVES FOR CONSOLIDATION.

There are so many districts in New York State with fewer than 1,000 pupils, and so many counties that have duplicated services, that it is understandable that the Governor is trying to encourage consolidations and efficiencies. However, the Governor's proposals do not go far enough to truly encourage consolidation, as the lack of movement in that direction has shown. The League opposes the tax caps, but that by no means implies that we condone fiefdoms. Tax caps are harming communities because they were ill-designed as percentage levy caps. Tax caps encourage evasion by those districts that can raise funds outside the cap. They force school business officers to plead for amendments to a formula that was ill-designed to begin with. Tax caps should be replaced with even stronger incentives to operate with greater economies of scale, for example perhaps by working with State Education Department to identify and then reward districts that operate at optimal economies of scale. The League supports sharing of tax bases across regions. Until the state moves in this direction more seriously, it will continue to operate inefficiently with far too many local government units.

We urge you to consider these views of a good government organization that stands to gain nothing but a better educated citizenry, capable of participating fully in the civic and economic future of New York State.

## Attachment 1 to Testimony January 27, 2016 High Tax Aid Formula

## S. HIGH TAX AID

[Section 3602 (16) of the Education Law] (2008-09 Estimated Total = \$202.3 Million)

Selected High Tax Aid =

a. Greater of Total High Tax Aid or 70% of 2007-08 High Tax Aid for districts with APWR less than 2.0

OR

b. Greater of Total High Tax Aid or 50% of 2007-08 High Tax Aid for all other districts
 Total High Tax Aid = Tier 1 High Tax Aid + Tier 2 High Tax Aid + Tier 3 High Tax Aid
 Tier 1 High Tax Aid =

Greater of \$100,000 OR (\$450 X State Sharing Ratio X base year public school enrollment) Eligible districts:

- c. Income Wealth Index (IWI) for Foundation Aid < 2.5 and
- d. 2006-07 AOE/TAPU for Expense greater than the State Average (\$10,650) and
- e. Tax Effort Ratio exceeds .03200 (3.2%).

Tax Effort Ratio =

Total 2005 Residential Tax Levy w/ Condominiums divided by Total 2005 Adjusted Gross Income Tier 2 High Tax Aid =

[2006-07 AOE/TAPU for Expense - \$10,660 (min=0)]

X

[1 – (0.6 X Alternate Pupil Wealth Ratio (APWR)] (min=0 / max=1)

Y

Regional Cost Index (See Section A on Foundation Aid)

X

Base Year Enrollment X .181

Eligible districts are those with a Tax Effort Ratio greater than .0500 or 5%

**Tier 3 High Tax Aid** = \$52 X Regional Cost Index X Base Year Enrollment Eligible districts:

- a. Combined Wealth Ratio (CWR) less than 6.0 and
- b. Regional Cost Index greater than 1.300 and
- c. Quotient of 2005 AV/2006-07 TWPU divided by 2005 AGI /2006-07 TWPU is greater than 4.620

# Attachment 2 to Testimony January 27, 2016

LEAGUE OF WOMEN VOTERS OF NEW YORK STATE COMPARISON OF 2016-17 HIGH TAX AID vs. STRUGGLING SCHOOLS and COMMUNITY SCHOOL DISTRICTS

County	School District	2016-17	County Total	On Regents List of 144 Struggling Schools in 17 Districts?		2016-17 Proposed Community Schools Aid
Albany		1		ALBANY CITY SD	Albany	\$2,696,127
(A) (1 (A)						
	Bethlehem	\$950,728	especial for F. M. va tan Sun and			
The second of th	and Trademan and Advanced Control				Cohoes	\$110,625
					Green Island	\$17,390
.,					Watervliet	\$94,487
Allegany					Andover	\$41,343
A Company of the Comp					Genesee Valley	\$65,066
					Belfast	\$44,520
		The second secon			Canaseraga	\$24,622
	The state of the s				Friendship	\$51,013
	•			*	Fillmore	\$84,252
.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,					Whitesville	\$26,719
	and the state of t				Cuba-Rushford	\$67,917
					Scio	\$47,097
		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			Wellsville	\$114,359
Anna Carana de Carlo de Carana de Ca	THE STATE OF THE PARTY OF THE STATE OF THE S				Bolivar-Richbg	\$102,276
Broome					Binghamton	\$477,949
	Anne (Champion Company on Company	/			Harpursville	\$89,804
				·	Chenango Valley	\$46,359
	Deposit	\$290,478	A STATE OF THE STA	TO THE STATE OF TH	Deposit	\$37,615
14.6*46.4*******************************		AMERICAN STREET, AND STREET, A			Whitney Point	\$152,109
					Johnson City	\$179,735
Cattaraugus					Franklinville	\$84,503
						\$47,128
and the second s			and a second	. 1001	Hinsdale Cattaraugus-Ll	\$89,771
	West Valley	\$166,648			Cattal augus-Li	305,771
	vvest valley	\$100,048			Olean	\$129,603
and the second s			and the state of t		Gowanda	\$122,173
					Randolph	\$88,646
					Salamanca	\$139,051
			- parameter and a superior and a sup		Yorkshire-Pione	\$210,306
Cayuga					Auburn	\$211,759
						The state of the s
Chautauqua			\$1,041,564			

	Clymer	\$111,903			
	Brocton	\$275,127			
	Ripley	\$147,825			
	Westfield	\$250,006			
				Cassadaga Vall	\$99,547
				Pine Valley	\$67,455
			111000 pt 11 4 pt 11 1 4 4 pt 11 4 4 pt 11 4 p	Clymer	\$28,267
	a' A			Dunkirk	\$224,658
	The state of the s			Silver Creek	\$68,538
				Forestville	\$34,773
	- Colonia de Carrello de Maria de la principa del la principa de la principa del la principa de la principa de la principa de la principa de la principa del			Jamestown	\$422,610
	11 A 1 A 1 A 1 A 1 A 1 A 1 A 1 A 1 A 1			Brocton	\$63,939
	0 0 1 0 1 0 1 0 1			Ripley	\$18,495
<u> </u>			There has a model and an an annual and an annual an annual and an annual and an annual and an annual and an annual a	Sherman	\$45,067
				Westfield	\$46,542
Chemung				Elmira	\$501,348
Chenango	Name of the state				<del></del>
	Afton	\$283,125	00 To The part of the contract	Afton	\$62,527
			100,412 p.14	Greene	\$87,782
				Unadilla	\$90,571
				Norwich	\$155,921
	"PPANYON I ANAMONINA		100	Georgetown-So OTS	\$34,626
				Oxford	\$80,443
V JAN PORTANTO VICENTIA		The second secon		Sherburne Earl	\$154,286
Clinton			\$791,744		
	Ausable Valley	\$283,996		Ausable Valley	\$82,258
	Plattsburgh	\$507,748		Plattsburgh	\$75,055
				Beekmantown	\$98,308
				Northern Adiron	\$84,115
Columbia			\$1,230,764		
	Copake-Taconic	\$352,002	No. of the Contract of the Con		NAME OF THE OWNER
	Germantown	\$143,067		10,000	
	Chatham	\$148,960		and the state of t	
	Hudson	\$218,990		Hudson	\$86,263
	Kinderhook	\$224,558	\$10 O Marie 18 1 18 18 18 18 18 18 18 18 18 18 18 1		
	New Lebanon	\$143,187			
Cortland				Cincinnatus	\$71,378
			and the property of the state o	Cortland	\$147,875
			* * ****** ****************************	McGraw	\$51,558
				Marathon	\$79,560
Delaware			\$1,230,764		

	TA. 1	\$400.000l		7		
	Andes	\$100,000				
-	Downsville	\$237,714	Phase		Downsville	\$10,000
	Charlotte Valley	\$181,328			Charlotte Valley	\$27,925
	Franklin	\$100,000			Franklin	\$19,086
	Hancock	\$249,655			Hancock	\$34,174
	Margaretville	\$70,000			Margaretville	\$10,000
	Roxbury	\$192,600				
	Sidney	\$125,580			Sidney	\$98,699
	Stamford	\$92,649		The same same same same same same same sam	Stamford	\$20,137
2 * * 1 * 1 * 2 * 1 * 1 * 1 * 1 * 1 * 1	S. Kortright	\$100,000		21012	S. Kortright	\$23,420
	Walton	\$117,847	a substitution of the subs		Walton	\$82,541
Dutchess			\$2,679,203			
	Hyde Park	\$727,915		Particular constants		
	Northeast	\$232,682	**************************************			
	Pawling	\$505,490				
	Pine Plains	\$27,384				
	Arlington	\$222,138				
,	Spackenkill	\$341,381				
	Red Hook	\$438,238	To the second of the second		Name of the state	
	Rhinebeck	\$100,000				
	Hillbrook	\$83,975	- Parent of Philadeless		-	
				And the second s	Beacon	\$87,748
				SD	Poughkeepsie	\$1,747,582
Erie				BUFFALO CITY SD	Buffalo	\$12,524,617
	Sloan	\$520,911			Sloan	\$68,242
					Lackawanna	\$293,188
Essex			\$1,588,719		17	
	Crown Point	\$70,000	and the second s	·	Crown Point	\$24,277
	Elizabethtown	\$100,000	***************************************		Elizabethtown	\$14,844
And the second control of the second	Keene	\$170,528			***************************************	
	Minerva	\$285,697			The Control of the Co	
	Moriah	\$75,884	1,111117111171111711117111171111711117111711171117111711171117111711171117111711171117111711171117111711171117	** ** ***** - ************************	Moriah	\$76,592
	Newcomb	\$70,000	* Alv's as amount			, , , , , , ,
	Lake Placid	\$150,669				
THE STATE OF THE PARTY OF THE STATE OF THE S	Schroon Lake	\$181,474	TO TO A STATE OF THE STATE OF T			
	Ticonderoga	\$247,326			Ticonderoga	\$36,467
	Westport	\$109,232		1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -	Troonact obe	450,107
**************************************	Hillsboro	\$127,909		V <sub>u</sub> (V)		
Franklin		,	\$316,650	A Paris		Total Control of the
namental and the second	Saranac Lake	\$227,664		1117 N.A.		
	St. Regis Falls	\$88,986		·	St. Regis Falls	\$30,078
	1 - 10 - 10 - 10 - 10 - 10 - 10 - 10 -				Chateaugay	\$43,580
4-1,04/4	A 114, \$ 114, 114, 114, 114		10 p 3 q 3 q 100	and physical transport and the second	Salmon River	\$200,831
	1999, 1914 1 Name			7 February (1974)	Brushton Moira	\$102,613

Fulton			\$217,577		
	Wheelerville	\$142,853			/
man a transfer of a section the second	Northville	\$74,724			
			200 A	Gloversville	\$257,549
				Johnstown	\$98,329
	.,,,				
Genesee					gyenny gylyggiga i tagagan a camatan garaga annon m
	Batavia	\$729,993		Batavia	\$116,085
Greene			\$1,231,970		
and the second section for the second section of the Second sec	Cairo-Durham	\$184,142			
	Catskill	\$188,575	at Not as audies to the Control I have been as a second of the control of the con	Catskill	\$69,599
	Coxsackie Ath	\$166,717			
mana e fina fishan i anno anno anno afa an a i i a faoi an ach an ach fi acf	Greenville	\$281,504	-		
	Hunter Tanners	\$210,056			
	Windham Ashlan	\$200,976			
Hamilton	A TITLE A TITLE IN THE IMPROVEMENT AND ADDRESS OF THE IMPROVEM		\$813,070		
	Indian Lake	\$223,843	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		
	Lake Pleasant	\$180,008			A CONTRACTOR OF THE PARTY OF TH
	Long Lake	\$202,087			
	Wells	\$207,132			
Herkimer			s. and 18, and a select for the commence of the angle of		erhanns ann an Amerika fean e anns air eil de shife i ann amhaid feannach deat ann
	Town of Webb	\$271,313			
anne anne anne ann an the history of a sect of the				West Canada Va	\$58,917
				Herkimer	\$64,467
. Department			AND THE RESIDENCE OF THE PROPERTY OF THE PROPE	Little Falls	\$76,292
and the second s				Dolgeville	\$82,884
				Poland	\$37,498
				Van Hornsville	\$18,604
J				Mt. Markham CSD	\$101,498
				Central Valley	\$154,059
Jefferson	THE STATE AND THE STATE SHARE IN THE STATE	annel del monte qual established de la contra principal de la contra de la contra de la contra de la contra de			, ,
J C	Lyme	\$62,551	and the state of t	Lyme	\$15,854
	Lymo	7/		Indian River	\$404,452
	and the second s	10 manufacture of the control of the		Belleville-Hen	\$21,795
				La Fargeville	\$36,602
	.,,			Watertown	\$222,343
	and the second s	of subsidiary of a country of a street country in the subsidiary i		Carthage	\$273,578
			garanag a 19 Million (1905), 190, 190, 1904, 1904, 1905, 1904, 1905, 1906, 1906, 1906, 1906, 1906, 1906, 1906,	and the second s	¥2,5,5,6
Lewis				Copenhagen	\$35,037
FC 84 19				Lowville	\$117,907
				South Lewis	\$95,627
***************************************				Beaver River	\$67,970
				peace luivei	707,370
l inipactor				Mount Morris	\$58,594
Livingston			The state of the s	Dansville	\$136,766
				Dalton-Nunda	\$65,630

Madison		~	n t.			
	DeRuyter	\$158,847			DeRuyter	\$38,79
			***************************************		Brookfield	\$24,97
					Morrisville EA	\$62,49
					Madison	\$43,80
************					Stockbridge VA	\$38,53
Monroe			\$1,661,950	ROCHESTER CITY SD	Rochester	\$7,624,908
	Gates Chili	\$1,154,706				7.702.700
The state of the s	East Rochester	\$325,321		17 a ar , Francisco de la Constantina del Constantina de la Constantina del Constantina de la Constanti		
	Wheatland Chil	\$181,923	* y *u *s on a management and a management	74. (		
Montgome	ry		\$495,319	AMSTERDAM CITY SD	Amsterdam	\$365,464
	Fort Plain	\$344,565		110,10	Fort Plain	\$86,187
	Op-Eph-St Jhns	\$150,754	18675		Op-Eph-St Jhns	\$86,646
Nassau	1990		\$58,664,701			, , , , , , , , , , , , , , , , , , ,
	Glen Cove	\$317,335				
	Hempstead	\$2,687,597	11/4 fs = 1	HEMPSTEAD UFSD	Hempstead	\$3,123,056
	Uniondale	\$1,755,704	· A.		Uniondale	\$362,887
	East Meadow	\$3,378,742		The second secon		+302,001
	North Bellmore	\$947,589				
	Levittown	\$4,406,095				77/11/24
	Seaford	\$710,955	**************************************	11 (14 A) (11 A)	***************************************	A STATE AND ADDRESS OF THE PARTY OF THE PART
	Bellmore	\$413,153	The state of the s	1		
	Roosevelt	\$3,926,511		ROOSEVELT UFSD	Roosevelt	\$353,005
	Freeport	\$3,657,932	and the state of t		Freeport	\$479,702
	Baldwin	\$2,262,592	**************************************	-74,741,41	Treeport	\$475,702
····/F	Oceanside	\$2,030,230	11 /11/14		11 H , F , 11 1 1	**, 1768,
**************************************	Malverne	\$599,691	***************************************		10 V (g/s) 1 <sub>g</sub>	
	V Str Thirteen	\$805,075		31-14/19 <sub>4</sub>		
	Hewlett Woodmere	\$229,331		A Publication of the Publication		
	Lawrence	\$240,598		Maria de la companya	11 TO THE TOTAL TOTAL TO THE TO	
	Elmont	\$1,401,076		9 17/P <sub>111</sub>	TA (Ann	
The second secon	Franklin Square	\$553,249		y where	10 10 10 10 10 10 10 10 10 10 10 10 10 1	
	Garden City	\$314,685		No. and the state of the state		
	East Rockaway	\$575,562		(A)/A)	7+1-7	
	Lynbrook	\$395,881		And the state of t		1
	Rockville Center	\$376,635		1 - 1 AA		
	Floral Park	\$161,576		and the second s	1194	
	Wantagh	\$872,758		00 (0) 1 (4) (1) (2) (2) (2) (2) (3) (4) (4) (4) (4) (4) (4) (4) (4) (4) (4		<u> </u>
	V Str Twenty-F	\$1,099,857	. /			****
	Merrick	\$193,215			10.1 F 10.00	
	Island Trees	\$1,342,564			.,,,,	
· · · · · · · · · · · · · · · · · · ·	West Hempstead	\$520,201		····	With the second	
	North Merrick	\$620,873			705 F	
	Valley Stream UF	\$358,885			A Company of the Comp	
	Island Park	\$151,277		., (4,0		

	Valley Stream CHS	\$475,099				
ma	Sewanhaka	\$889,779				
	Bellmore-Merrick	\$630,887			A WILLIAM TO MINISTER TO A STATE OF THE STAT	
	Long Beach	\$417,052		A STATE OF THE STA		
***************************************	Westbury	\$3,531,123			Westbury	\$403,563
married or purple of the control or	East Williston	\$136,611				
	Roslyn	\$250,393	entantentantentantentantentantentantentanten (h. 1816). (h. 1817).		.11,	
	Port Washington	\$361,671				
	New Hyde Park	\$458,062	and the special of the state of		A COLOR	
	Manhasset	\$215,117	1 (14 ) 1 (14 ) 1 (14 ) 1 (14 ) 1 (14 ) 1 (14 ) 1 (14 ) 1 (14 ) 1 (14 ) 1 (14 ) 1 (14 ) 1 (14 ) 1 (14 ) 1 (14 )		700	
	Great Neck	\$452,843		and a second of the second of		
aa . 44	Herricks	\$425,196			1	North American Control of the Contro
· · · · · · · · · · · · · · · · · · ·	Mineola	\$290,733	Constitution of the second		Administration	A the first for
	Carle Place	\$233,260		the second and the field of the		
	North Shore	\$212,171			***************************************	
100000	Syosset	\$697,595			7 1 1 1	
	Locust Valley	\$167,690		ALAN POR MINE CONTRACTOR OF THE PROPERTY OF TH	A Physical Company of the Company of	
	Plainview	\$1,623,853		No control of the con	10 mg/% 51 mg/%	
And Annual	Oyster Bay	\$122,398				
	Jericho	\$239,788				
	Hicksville	\$938,243		**************************************		
	Plainedge	\$1,440,012	n	. J.Py.minosa		
many a both some according to a second	Bethpage	\$1,867,818	And the second s			
	Farmingdale	\$3,243,907	and an exploration of the state	Backers   gr y   1000 100   10		
, , , , , , , , , , , , , , , , , , ,	Massapequa	\$2,035,976		The state of the s		
Niagara			LINE PARTY	N/Ar	***************************************	
	Lewiston Porte	\$491,475	The state of the s			A TOWN AND
		The state of the s		Commence and a side and desired a product of the first	Niagara Falls	\$733,330
				A-4/		
Oneida			And the second s	UTICA CITY SD	AAW. (1	and the state of t
	Remsen	\$203,231	and the second s		Remsen	\$32,650
					Adirondack	\$98,303
	And the state of t		11° (***)		Camden	\$243,929
	And Andread Andread and Andread Andread and Andread an	to the little control of the control	and death death of the		Rome	\$369,655
	NA NA PARAMETER NA NA PARAMETER NA			41106.7923.192	Utica	\$273,267
			19. A.	and a second		and the state of t
Onondaga			\$1,254,921	SYRACUSE CITY SD	Syracuse	\$10,186,478
-попава	E Syracuse-Min	\$916,120			,	
	Fabius-Pompey	\$202,348	C/2,014			A 100 Maria 11 May 10 M
	Lyncourt	\$136,453	***************************************			
w77/ p9+ g1+3	27.7004.1	, , , , , , ,			Solvay	\$85,506
Ontario	2 m ≥ 10		\$394,053	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	The state of the s	
Ontail0	Naples	\$258,763	, <b>,,</b>	- The second sec		
water processory and the state of the state	Honeoye	\$135,290	/ /		110000000000000000000000000000000000000	
	HOLLCOAC	7100,200			Geneva	\$146,409
	77. 28 miles					75/.55
Orange		1	\$11,427,747			

	Washingtonville	\$500,874				1
	Chester	\$192,726				
9 s	Cornhall	\$344,880				
	Pine Bush	\$646,971				
	Goshen	\$526,970	······			
	Highland Falls	\$317,551	10.7 m 19.1 m management	A 5 may 1 1/2 mg		
	Middletown	\$714,091			Middletown	¢C02 E44
	Minisink Valley	\$492,317			iviiuuletowii	\$683,511
***************************************	Monroe Woodbur	\$1,602,240	A Marie		The state of the s	10,000
	Kiryas Joel	\$70,000	management of the state of the		Virus lool	\$10,000
.,	Valley Montgomery	\$536,651			Kiryas Joel	\$10,000
comment days a sea of the commentations of the commentation of the commentations of the comme	Newburgh	\$3,600,531	MA ,, 1.	NEWBURGH CITY SD	Blasslassel	6027.244
	Port Jervis	\$3,000,331	······································	NEWBORGH CIT 3D	Newburgh	\$837,244
	Tuxedo	\$50,000		The state of the s	Port Jervis	\$189,220
* company of a company				Terroranta i sunsessario		
	Warwick Valley Greenwood Lake	\$780,717 \$426,016		- Contract C		
,,,,						
Orleans	Florida	\$281,467	A		and a second sec	
Orleans	Alti	¢250 022	<b>\$766,5</b> 69			
	Albion	\$256,623	•		Albion	\$171,687
	Kendall	\$101,659		-		
	Holley	\$129,497		The state of the s		
	Medina	\$198,267	-'		Medina	\$135,337
: Areaco	Lyndonville	\$80,523		- 7/11/12		
Oswego				, A.V		
7,000	Sandy Creek	\$250,743			Sandy Creek	\$72,287
may all the contract	10 (V), (V)			( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( )	Altmar Parish	\$154,393
			V = 1101 = 4	*** And the second seco	Fulton	\$241,424
	- VAA 1 0 LANGE AND A 10 LANGE AND A		-+**	Little to Vight \(\frac{1}{2}\) and the contract of the contra	Hannibal	\$149,286
· • · · · · · · · · · · · · · · · · · ·			and some the part American		Pulaski	\$89,146
Otsego	1100/04/04/04		100000000000000000000000000000000000000	The state of the s		
	Cherry Valley-Spr	\$148,902			Cherry Valley-Spr	\$29,704
					Glbtsvlle-MtU	\$30,930
			And the state of t		Edmeston	\$30,288
	Puni			Participation	Laurens	\$32,110
		0.60	100 V dostro	***************************************	Schenevus	\$29,516
A second		4.00	1 1 1 A 1 A 1 A 1 A 1 A 1 A 1 A 1 A 1 A		Milford	\$28,281
			Vargania	To Plant See Street	Morris	\$45,012
	The state of the s				Otego-Unadilla	\$72,613
17g t Aug 12g 1					Richfield Springs	\$37,071
THE AND THE		-			Worcester	\$26,862
			W. COL	11 d / / / / / / / / / / / / / / / / / /	4 10 10 10 10 10 10 10 10 10 10 10 10 10	
Putnam			\$5,671,065			
	Mahopac	\$1,391,526	7-7-12/000	may,		
2.0	Carmel	\$1,733,245			**************************************	
a system Associates as a second	Haldane	\$194,828			***************************************	
	Garrison	\$120,225	,	100 11 11 1		

	Putnam Valley	\$925,561				
	Brewster	\$1,305,680				
Rensselaer	.,, .,			TROY CITY SD		
14 14 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Berlin	\$168,884	55 FF SEC. 10	100 to 110		
11 / M M M MANAGEMENT (1) / Tr (1					Lansingburgh	\$170,080
	, , , , ,			11 (11 Marsum Santanian Arriva Tarriva	Rensselaer	\$74,616
******	A. F.				Troy	\$277,420
Park and a second secon		20 at 10 at	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			
Rockland			\$9,733,416			
Tockland	Clarkstown	\$1,129,414			Mark Mark Comments	
	Nanuet	\$401,645	1004 C C			
	Haverstran-St	\$5,419,391		1,194,194		
D		\$327,764				
	S. Orangetown	\$257,531				
	Nyack	\$928,893			- A - Market he made a second	
	Pearl River		- man with Andrew			10
	Ramapo	\$539,632		A STATE OF THE STA	Foot Domono	\$360,848
	East Ramapo	\$729,146	4-4-5		East Ramapo	\$300,848
St. Lawrence	11 1/4/1 11 11 11 11 11 11 11 11 11 11 11 11 1		\$715,755			647.037
MARIE 11 42 <sup>55</sup> (12 5 5 5 10 10 10 10 10 10 10 10 10 10 10 10 10	Clifton Fine	\$326,146			Clifton Fine	\$17,837
	Hammond	\$69,877	-	and the second s	Hammond	\$18,750
	Hermon Dekalb	\$164,835	THE PART AND THE P		Hermon Dekalb	\$49,211
×1, ×4,	Morristown	\$154,897		way following a second	Morristown	\$25,106
			, , , , , , , , , , , , , , , , , , ,		Brasher Falls	\$146,944
			Aug. 1		Gouverneur	\$197,139
					Lisbon	\$56,498
					Madrid Wadding	\$59,412
///	a contract of				Massena	\$227,985
			o Object		Norwood Norfolk	\$116,262
			and the cold	2 m 1/4 / ***	Ogdensburg	\$126,942
				1. M. A. W. L	Heuvelton	\$53,905
40.70.70.40.100				112 113 XP <sub>1</sub> 11 <sub>2</sub> 11	Parishville	\$35,003
					Edwards-Knox	\$95,261
,	. , , , , , , , , , , , , , , , , , , ,		-A		رون و <del>سا</del> ر راس و المار والمار	
				and the control of th		
				, j.		
		4 16/4/4 20 4000 4	and the second of the second o			149.44.13
Cavataga	A STATE OF THE STA			# MILES		
Saratoga	Edinburg	\$193,761		AMPLE TO A PROPERTY OF THE PRO		
Cab a		7337701		SCHENECTADY CITY SD	Schenectady	\$642,884
Schenectady		\$405,052		JULIEU LOTADI CITI JD	Solicincottady	Ç372,004
<del></del>	Schalmont	\$403,032	.,			
	and the second section of the sectio		ĆE71 242			
Schoharie		6420.404	\$571,342	NAME OF THE PERSON AS THE PERS		and the colours of the said out to the
	Gilboa Conesvi	\$139,184	, , ru, e , 4 mm - 1	And the state of t	n at full to the second	¢50.000
Anne Vande Ivan	Middleburgh	\$347,920	A CONTRACTOR OF THE PROPERTY O		Middleburgh	\$58,936
	Sharon Springs	\$84,238			Sharon Springs	\$26,994
					Jefferson	\$22,350

Schuyler					Odessa Montour	\$70,110
Seneca			\$398,825			
Jeneta	South Seneca	\$273,715	<del>4000,420</del>		South Seneca	\$49,768
	Romulus	\$125,110	Order and and an entered to the con-		Romulus	\$22,112
(4,4) and a second second second second sec					Waterloo Cent	\$123,111
Steuben						
	Hammondsport	\$193,401				
					Addison	\$132,624
					Avoca	\$40,506
					Bath	\$139,788
					Bradford	\$28,058
					Campbell-Savon	\$81,862
enterior and the second of the					Canisteo-Green	\$105,783
					Hornell	\$152,327
				* Consider the Constitution of the Constitutio	Prattsburg	\$35,110
The second secon					Jasper-Trpsbrg	\$65,899
Suffolk			\$88.071.045	WYANDANCH UFSD		31.0
	Babylon	\$641,751	, -			
	West Babylon	\$1,733,369				
	North Babylon	\$1,678,344				
<ul> <li>His shook his ordered was their his ord Helicak sales</li> </ul>	Lindenhurst	\$2,616,972	**************************************			
	Copiague	\$1,710,034			Copiague	\$308,995
	Amityville	\$1,275,598			Amityville	\$140,803
ann i ann an an Aireann an Airean	Deer Park	\$2,685,418	-		,	
	Wyandanch	\$2,191,435			Wyandanch	\$402,010
	Three Village	\$826,783		AND	The second secon	
	Comsenogue	\$1,158,391		and the second s		
	Sachem	\$4,022,826				
	Port Jefferson	\$94,118				
entranta de la composition de la compo	Mount Sinai	\$393,079			NAME OF THE PROPERTY OF THE PR	
	Miller Place	\$1,040,107				
	Rocky Point	\$853,478				
	Middle Country	\$2,387,787	***************************************	and the second s		
	Longhood	\$4,041,841	-			
and the first transportation of the same	Patchogue-Medf	\$1,791,109				na will be o'll principuser prestantement a settlerentità acces all'asserbit
	William Floyd	\$3,752,477	20°41 M*** 114 4* 124 144 144 144 144 144 144 144 144 144	A 11/4 (1)	William Floyd	\$492,842
	Center Moriche	\$795,746				y
Mary 1 mary 1 mars 1 ma	East Moriches	\$323,352			2,04 mm/mm/mm/mm/mm/mm/mm/mm/mm/mm/mm/mm/mm/	and a sum of the sum o
	South Country	\$2,794,176	er generally samenty operation to by the things by the things of the color of the c	The state of the s	Vo 4	
	East Hampton	\$143,681				
	Amagansett	\$50,000				N-40-04-04-04-04-04-04-04-04-04-04-04-04-
	Springs	\$342,209	and the fact to any and after a finite			
	Sag Harbor	\$165,430				
	Montauk	\$169,986			11 / 12 / 13 / 14 / 14 / 14 / 14 / 14 / 14 / 14	

	Elwood	\$1,046,049	, , , , , , , , , , , , , , , , , , , ,			
	Cold Spring	\$155,612	· · · · · · · · · · · · · · · · · · ·	19 <sub>13</sub> 11		
	Huntington	\$442,003				
	Northport	\$735,742				
	Half Hollow Hi	\$1,355,779			AND	
	Harborfields	\$627,527		100 AND 100 AN		
	Commack	\$3,253,567				
	S. Huntington	\$2,827,798	1911-9119			
	Bay Shore	\$2,717,904	PROPERTY AND ADDRESS OF THE STATE OF THE SECOND STATE OF THE SECON			
	Islip	\$1,027,361		the state of the s		
	East Islip	\$1,721,431				× 10
	Sayville	\$1,729,079	AND THE PERSON AND PARTY OF THE PERSON OF TH			
	Bayport Blue P	\$1,440,718		100 March 1970 100 Ma		
To all the transfer that a section of the transfer con-	Hauppauge	\$545,250	imin			The first articular desiration is a series to accommodification of the contract of the contrac
	Connetquot	\$3,199,157			A STATE OF THE STA	
	West Islip	\$1,155,461		Land The Control of t		
	Brentwood	\$7,048,331			Brentwood	\$2,089,437
	Central Islip	\$7,350,865		CENTRAL ISLIP UFSD	Central Islip	\$650,359
	Fire Island	\$50,000	Production of the State of Contract of the Con		OCTION DITP	7050,553
and the second section of the second section is a second section in the second	Shoreham-Wadin	\$1,167,111				Andrew Control of the
	Riverhead	\$2,256,813				
	Shelter Island	\$100,000	THE SECOND ASSESSMENT OF THE SECOND ASSESSMENT			
	Smithtown	\$1,934,010		The state of the s		
	Kings Park	\$859,400		A CONTRACTOR OF THE PARTY OF TH		
	Rensenburg	\$147,522				
	Westhampton Beach	\$234,417	· · · · · · · · · · · · · · · · · · ·			
and the second section of the section of the second section of the secti	Quogue	\$50,000				
		\$581,735		ALEMA V. VIVANA		***************************************
	Hampton Bays	\$119,010	The second of th	•	and the state of t	
***************************************	Southampton	\$50,000	ffreithe e hade seconds	TO A STEEL AND S		
	Bridgehampton					
	Eastport-South	\$894,355				
	Tuckhoe Commo	\$287,815				
	East Quogue	\$133,715		ALL CONTRACTOR OF THE PROPERTY		
***************************************	Oysterponds	\$100,000				1-
ermenne dest de de métamon de las les les les rechases	Fishers Island	\$100,000			- 3 hay water 4 gard and	
	Southold	\$298,147	***************************************	10.000		
	Greenport	\$148,016		The state of the s	With the Property and t	
	Mattituck-Cutc	\$499,848	4			
Sullivan		1.1.	\$4,826,992	**************************************		
	Fallsburgh	\$1,256,108		- CANADA IN	Fallsburgh	\$111,523
	Eldred	\$277,167		~~~		
	Liberty	\$622,393	nanggar, kgamagar ang ga pagai ang ga	and the transfer of the section of t	Liberty	\$141,704
	Tri Valley	\$312,668				
	Roscoe	\$259,709		41 14 pt. 14 14 14 14 14 14 14 14 14 14 14 14 14		
	Livingston Manor	\$340,786		was to the same to	Livingston Manor	\$32,996
	Monticello	\$1,124,077		10 101 741 to 747 To 74 a minimum or reserve	Monticello	\$185,418
	Sullivn West	\$634,084				

Tioga				Waverly	\$120,319
11084				Candor	\$69,400
				Spencer Van ET	\$76,108
Tompkins			1 (A)	Tioga	\$99,411
	Lansing	\$266,111	Annual Control of the propagation of the second of the sec	Tioga	399,411
	1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2			Newfield	\$60,998
Ulster	20 - 5 (1 cm 24 cm	W 11111	\$6,083,681	rewrieig	300,330
	Kingston	\$1,621,490	7.000,001	Kingston	\$241,138
	Highland	\$202,082		Kiligatori	7241,130
	Rondout Valley	\$1,564,377	1 N 11 N	-0"	
11 at 1	Marlboro	\$457,991	100%	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
	New Paltz	\$237,136	CANAL PARTIES		The Park Your and the second
	Onteora	\$715,413	48000		
	Saugerties	\$342,714	No and the state of the state o		
	Walikill	\$379,007	Way (10)		110/11/11/11
	Ellenville	\$563,471		Ellenville	\$370,088
Warren	2 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	7000,1,1	\$2,094,236	LICHVIIC	2370,000
	Bolton	\$179,940	<del>+-1</del>		
	North Warren	\$251,952	The same of the sa		A Prince Control of the Control of t
File Marine Francisco	Glens Falls	\$250,952		And the same state of the same	
	Johnsburg	\$265,147		A VITA A PARAMETER AND A STATE OF THE STATE	
	Lake George	\$110,011	10 10 10 10 10 10 10 10 10 10 10 10 10 1	W My P <sub>M</sub>	
The second secon	Hadley Luzerne	\$97,741	The Arthur Control of the Control of	Hadley Luzerne	\$37,868
WI I	Queensbury	\$405,813	, , , ,	Tiddley Edzeriie	\$57,000
	Glens Falls Co	\$70,000	** ALA Francisco	Glens Falls	\$10,000
	Warrensburg	\$462,680		Warrensburg	\$57,996
Nashington			\$609,217	Transchowary	<b>\$3,7330</b>
	Fort Ann	\$202,115		10 (4 p 17 k )	An alexander a 10 annight (1995 a 1995 a 1995 a
The state of the s	Hartford	\$138,624	1115, 95 A		
	Putnam	\$140,955	170% against	Putnam	\$10,000
	Salem	\$127,523	1977a -		7_0,000
11 11 11 11 11 11 11 11 11 11 11 11 11	100 mg mg 1			Fort Edward	\$32,403
				Granville	\$86,044
	Special control of the			Hudson Falls	\$125,709
The section of the se	***************************************		***************************************	Whitehall	\$46,192
	***************************************				, , , , , ,
Vayne	The second secon			100	wa
	Sodus	\$400,577		Sodus	\$100,038
				Newark	\$137,556
			***************************************	Clyde-Savannah	\$84,797
~ + 4 444444444444444444444444444444444		11 17 10 17 18 19 11 19 11 11 11 11 11 11 11 11 11 11	and the second state of the second se	Lyons	\$89,298
				N. Rose-Wolcot	\$107,958
BB 100 100101 \$40 <sub>10</sub> 00 <sub>11</sub> 11 ( )	9375		1 40 1 40 40 1 7 1	Red Creek	\$87,007
	Thomas and the state of the sta	11 (10) (10) (10)	100000000000000000000000000000000000000		70.,007
	an enganness of the second sec				Manager 1 y Mr. 1   Manager
Vestchester	AND THE RESIDENCE OF THE PARTY	10 10 × 100	\$11,859,828 YONKERS CITY	SD	

	Katonah Lewisb	\$100,000			
	Croton Harmon	\$100,000			
,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	Hendrick Hudson	\$349,156			
	Eastchester	\$323,759			
	Tuckahoe	\$100,000			
	Dobbs Ferry	\$100,000			
	Hastings on Hudson	\$129,492			
	Ardsley	\$193,387			
	Elmsford	\$167,166			
	Mt. Pleasant Center	\$822,562	The color of the c		
	Pocantico Hills	\$22,343		mentioned and the second of th	
	Valhalla	\$806,693			The second section of the second seco
	Pleasantville	\$183,316	***************************************		
	Mount Vernon	\$2,045,117	MT VERNON SD	Mount Vernon	\$517,463
	New Rochelle	\$663,963			
	North Salem	\$100,000			
	Ossining	\$29,227	7.75		
	Briarcliff Manor	\$100,000			
	Peekskill	\$613,877		Peekskill	\$230,795
	Pelham	\$116,596	The state of the s		
	Port Chester	\$845,434		Port Chester	\$241,428
	Blind Brook-Rye Neck	\$100,000			Assistance Assistance Assistance and Assistance Assista
The annual and the second of the of	Somers	\$141,256	* I military (* 14 America)		
	Lakeland	\$2,416,117		A Charles of State of the State	
	Yorktown	\$1,020,367			
				Yonkers	\$4,286,726
			NEW YORK CITY	New York City	\$28,491,241
	for a finite facility and as	\$222,666,027	Milata Populari and Ario and A		
	Anna Anna Anna Anna Anna Anna Anna Anna	\$223,298,324		.,	\$99,663,640