# Part Four: <br> Does Reliance on the Property Tax Contribute to Inequities in the Availability of Quality Education for Students in New York? 

## Purpose and Curricular Connections

Students will consider what criteria are used (and should be used) to determine school quality. There are vast differences in student achievement, school resources, and teacher quality among school districts. Students will decide whether or not the property tax system contributes to this inequality:

- Students will collect and organize data to create statistical profiles for sample school districts in New York state with comparatively high, average, and low per pupil expenditures, as well as area school districts;
- Students will share the collected data and determine how best to represent it visually;
- Students will interpret, analyze and draw conclusions supported by the data;
- Students will decide the primary characteristics of a quality education and the degree to which it is dependent on revenue;
- Students will determine whether reliance on the property tax contributes to student inequities;
- Students will present and share their findings in a panel presentation consisting of spokespersons from each small group;
- Each student will express his/her opinion about the relationship between the property tax and education equity in either a political cartoon or an op-ed essay.

Note: The teacher will need to teach students how to acquire required statistical information from the http://nysed.gov site. On the home page, hit "resources for citizens," then "reports and statistics," next, "Statistical Profiles of Public School Districts," then the NYS Map where a county is selected, and next, choose a school. Finally, hit State Aid information and under Additional Links for the District, hit "Statistical Profile (Chapter 655) and/or District 2002 School Report Card.

# Day One: Does District Wealth Affect the Quality of Schools? 

Prior to the lesson, teacher will assign each student to one of the following four groups:
Group 1—Area School Districts
Group 2—Wealthy School Districts (spend above $\$ 12,000$ per pupil)
Group 3-Average School Districts (spend between $\$ 10-12,000$ per pupil)
Group 4—Poor School Districts (spend below $\$ 10,000$ per pupil)
The students will complete statistical profiles on their assigned districts and bring them to class.
Opening Activity: Would you characterize our district as wealthy, average, or poor?

## Activity:

Groups will meet and:

1. Share and organize the individually obtained data (school district profiles).
2. Decide on visual representations of the collected information and create them. For example, the group may decide to display some of the data in chart form to show the correlation between per pupil expenditure and academic achievement.
3. Determine one tentative hypothesis suggested by the gathered evidence about the relationship between the property tax and quality of education.

Discuss: Does district wealth affect the quality of schools? Teacher points out that having differing amounts of money to spend locally on education may or may not create inequities. Further, the teacher reminds students that there is a wide range of opinions not only about this relationship but also as to what degree, if at all, money influences the quality of education.

Homework: Students are regrouped as a class and given the homework, The Big Four Questions. The teacher then explains that this assignment is designed to further shape their final hypotheses and the supportive evidence. Students are reminded that citations and bibliographies are required for this assignment.

## Homework: District Statistical Profiles

Name
Group
As you know, in New York State (and many other states), local school districts use the property tax to fund almost their entire share of their budgets. Many states are experiencing fiscal crisis. These states continue to reduce their financial contributions to public education and, as a result, districts will be even more reliant on the local property tax.

As you also know, all taxes are raised by applying a tax rate to a tax base. The base for the property tax is the value of real property within the school district. Because the total value of properties in different communities varies widely, districts have very different sized bases from which to raise money for education, that is, different tax capacities. The varying wealth of communities is one reason for the wide range of per pupil expenditures in New York State.

Additionally, states vary greatly in their financial commitment to education. The properties within and among communities have different values. Consequently, different communities have varying amounts of money available for education. The average per pupil expenditure in the United States is $\$ 7,284$; in NYS, nearly $\$ 11,000$ is the average per pupil expenditure. Because, on the average, more money is spent in New York State than elsewhere for education, there is greater demand on the property tax in New York State.

Directions: Using the http://nysed.gov site select two NYS school districts with about the same student enrollment for your assigned categories (each of you will provide statistical profiles for two districts):

| Group 1 | Area School Districts |
| :--- | :--- |
| Group 2 | comparatively high amount of money is spent per student (over \$12,000) |
| Group 3 | average amount of money is spent per student $(\$ 10-12,000$ ) |
| Group 4 | low amount of money is spent per student (below $\$ 10,000$ ) |

*Note: the current average per pupil expenditure in NYS is nearly $\$ 11,000$.

* You may want to divide this work up among each other.


## Statistical Profiles

For each school district provide the following:
Year:

## District Names:

Per Pupil Expenditure: $\quad$ District One $\quad$ District Two
NYS Revenue Share:_-
Total Student Enrollment:
\% White:
\% Black:
\% Hispanic:
\% Other:
Census Poverty Index:
$\%$ free/reduced lunch: $\qquad$
\% Limited English $\qquad$
Drop-out Rate: $\qquad$
Suspension Rate: $\qquad$
$\%$ of graduates going to college: $\qquad$
Pupils to teacher ratio: $\qquad$
Teacher Median Salary: $\qquad$
\% Permanently certified teachers: $\qquad$
Median yrs of experience for teachers: $\qquad$
$\%$ Teachers with masters +30 or Doctorate: $\qquad$
Report Cards for each District:
ELA Grade
Level 4 All Students (NYS average is 17\%) $\qquad$
Level 1 All Students (serious academic deficiencies; NYS Average is $10 \%$ ): $\qquad$
Mathematics Grade 4
Level 4 All Students (highest, exceed the standards; NYS Average is $27 \%$ ): $\qquad$
Level 1 All Students (serious academic deficiencies; NYS Average is 9\%): $\qquad$
Science Grade 4
\% above State Designated Level (NYS average is 67\%): $\qquad$
Include statistical information: $\qquad$
$\%$ average enrolled tested: $\qquad$
\% passing: $\qquad$
$\%$ average enrolled passing: $\qquad$

## Regents Examinations

Comprehensive English $\qquad$
Global Studies $\qquad$
U.S. History and Government $\qquad$
Comprehensive French $\qquad$
Comprehensive Spanish $\qquad$
Sequential Math I $\qquad$
Sequential Math II $\qquad$
Earth Science $\qquad$
Biology $\qquad$
Chemistry $\qquad$
Physics $\qquad$

## Homework: The Four Big Questions

Directions: Answer these questions using evidence from class discussions and websites.

1. How do we measure education quality? What criteria can be used? *Hint: Check the Report Card data from www.nysed.gov.
2. To what extent are these criteria impacted by the amount of available revenue? Support your conclusion.
3. Why might differing amounts of money be necessary to achieve a similar quality of education in different school districts?
4. Does current reliance on the property tax contribute to inequities in the availability of quality education for students within our state? Support your conclusion.

## Day Two: How Do We Measure School Quality? Is There a Link Between the Property Tax and School Quality?

Opening Activity: Do you think this school provides a quality education? Why or why not?
Activity: Groups will discuss their responses to the four big questions.

1. How do we measure education quality? What criteria can be used?

Possible points could include:

- Student achievement
- Student social development
- Program comprehensiveness
- Available resources
- Socio-economic background of students
- Parental/home involvement
- Extra-curricular program
- Physical conditions
- Teacher quality (experience, credentials...)
- Teacher salary
- Class size
- Available technology (number of computers)

2. To what extent are these criteria impacted by the amount of available revenue? Support your conclusion.
3. Why might differing amounts of money be necessary to achieve a similar quality of education in different school districts?

- Possible points could include:
- Differing needs of students (eligible for Free Lunch Program, English Language Learners...)
- Different costs of living
- Different community values
- Number of school age children
- Amount of money does not determine education quality
- Number of school units
- District organizational structure
- Student residential patterns

4. Does current reliance on the property tax contribute to inequities in the availability of quality education for students within our state? Support your conclusion.

Each group should re-examine their original hypothesis and supportive evidence. In light of the discussion, the group creates its final hypothesis regarding the relationship between the property tax and quality of education and the supportive evidence: Does Current Reliance on the Property Tax Contribute to Inequities in the Availability of Quality Education for Students in NY State?

Each Group decides the format and organization of its presentation by the spokesperson/s on the panel. Necessary tasks are assigned, including preparation of visuals and handouts for a final presentation.

## Day Three: Does Reliance on the Property Tax Contribute to Inequities in the Availability of Quality Education for Students in New York?

Activity: Each of the groups will give a 5-10 minute presentation on their answer to the aim question. Other groups should ask them questions, challenge their hypotheses, etc.

Following the presentations, the teacher leads the class in an open discussion with the goal of reaching consensus on the question at hand. If consensus is not reached, the majority and minority positions are clarified.

## Homework:

By now, you have your own answer to the question: Does current reliance on the property tax contribute to inequities in the availability of quality education for students within the State of New York? Express your point of view and attempt to persuade others to think similarly by the creation of either a political cartoon or an op-ed essay worthy of submission to area newspapers.

