

Part Five:

Should We Reform The Property Tax in New York State?

Purpose and Curricular Connections

In this final section, students look at alternative models and consider the issues they've been discussing to determine whether or not the property tax should be reformed:

- Students will research, and investigate alternative models for property taxation using case studies of other states and proposals;
- Students will read and interpret documents and research data for reforming the property tax in New York state and present their findings orally and in written form by creating graphs and tables;
- Students will create and evaluate alternatives for New York's property tax system and apply them to New York;
- Students will predict the consequences of their alternatives for New York State.

Assessment: Teacher might ask students to gather materials into a portfolio. A rubric for grading the portfolio is provided at the end of this section.

Day One: Are Other State School Funding Systems Better?

Opening Activity: Teacher will bridge the previous lesson on tax equalization via the introduction of discussion questions: What changes are desirable in New York State? How might the public school funding system be reformed?

Activity:

1. Put students into six groups and assign roles:

- **Scribe:** person who is responsible for recording the group's information. Although each student prepares his/her own worksheet, the scribe has the primary responsibility to record the group's findings for today's lesson.
- **Reporter:** person who is responsible for reporting out the group's findings to the class.
- **Materials:** This person is responsible for organizing, collecting and ensuring that the group has adequate resources and that each member is sharing resources.
- **Manager:** This person is responsible for keeping the group on task.

2. Each group is assigned one of the following states: California, Hawaii, Michigan, New Jersey, Oregon, and Vermont. **Teacher's Note:** These states were chosen because they represent a wide variety of funding approaches and will provide the students with a sampling of the multitude of ways that states go about devising property tax funding formulas. Additionally, sufficient resource materials have been included for each state listed. The summary for each state, as well as additional information is available at www.governing.com. Teachers are free to select other states.

3. Each group will be given a state packet with enough information about the state's design for financing education and the attached worksheet. Information will include property tax % of input and the amount of funding by both the State and Federal contribution. *The big question the students are addressing is: "How does state x fund public schools?"*

Homework: Should we reform the property tax in New York State? Why or why not? Use the information about the state you researched to answer the question. The reaction should be written in complete sentences, should identify the state you studied, and should use information presented to the class.

How do other states fund schools?

Directions: Using the resources provided, answer the questions in complete sentences.

STATE _____

1. School Funding: What is the current school support ratio of the federal, state and local portions of funding for public education in your state?
(hint: go to <http://www.census.gov/govs/www/school01.html>)

School Funding Ratio	FEDERAL	STATE	LOCAL
US 2001	7.1%	49.9%	43.0%
Your State:	%	%	%

2. Describe the current model for property taxation.

3. What groups or individuals are in favor of this plan? What are their interests in seeing the plan succeed?

4. What groups or individuals oppose this plan? What are their interests in seeing the plan succeed?

Day Two: What Reforms Might be Best for New York State?

Jigsaw Activity:

1. Prior to the students' arrival, the teacher arranges the room for four sets of six groups. This style of grouping will afford each group with a representative "expert" from each state previously discussed.
2. Announce the following: "All recorders form one group, all managers group together, all materials persons form another group, and all scribes group together."
3. Based on their homework responses, each group, that now consists of at least one member from each state, should use the worksheet to:
 - Review the Current New York State arrangement for Property Tax
 - Generate a list of alternatives to the current system of funding the education system in New York State. (See Worksheet)
 - Report their alternatives to funding the property tax in New York State to the entire class.

Homework: Gunther Bill Worksheet and the Gunther Bill Summary titled, "Control given to the state and not the localities."

Reforming the Property Tax

Describe the current model for property taxation in New York State:

Brainstorm Alternatives:

1.

2.

3.

4.

5.

Describe the group's top choice for reforming school funding in New York:

Homework: Is the Gunther Bill a Good Reform?

Directions: Read the Gunther Bill Summary A02836. A copy of the Bill Summary is available at <http://assembly.state.ny.us/leg> Answer the following questions.

1. What is the purpose of the proposal?

2. How is this bill justified?

3. How does this bill compare to Act 60 Vermont and Proposition 13 of California?

4. Do you feel the bill can work for New York?

Day Three: Should the Property Tax be Reformed?

Opening Activity: Discuss: If the state controls education, what happens to local autonomy? Is the Gunther Bill a good option for citizens in New York? Should it be passed?

Activity:

The class will evaluate proposals and vote on the most viable plan for New York State.

Ask students to bring copies of all material to be used as reference and support. Using their resources, each student (or pairs or groups) will define a new property tax proposal. (See worksheet)

- Each proposal should address issues of equality and fairness to all taxpayers.
- Proposal should seek to redistribute the property tax equitably across school districts.
- Proposal should consider any groups given special tax breaks and the students should justify their decision.

Homework: If teacher is interested in further discussing the property tax, have students read portions of the New York State Real Property Tax System Alliance brochure entitled, "Guiding Principles and Strategies." Copies are available through their website <http://www.orps.state.ny.us>

RUBRIC FOR PROPERTY TAX REFORM PORTFOLIO ANALYSIS				
	Distinguished 4	Proficient 3	Developing 2	Developing 1
Worksheet/ Homework	Applies broad range of facts to support findings. Thoroughly and evenly addresses all aspects of the task.	Applies facts and attempts to address all aspects of the task, but may do so unevenly.	Uses some accurate information; Answers most aspects of the task, but analysis can be more developed.	Omits concrete examples; uses vague references to data; lacks analysis or worksheet is simply restating data.
Social Studies Skills	Demonstrates ability to weight importance, reliability and validity of evidence; Analyzes information and can evaluate data to draw solid conclusions about property tax funding in the state	Attempts to analyze data. Demonstrates consistent use of social studies skills but could draw more detailed or valid conclusions	Includes some accurate information; little attempt to analyze data beyond a simple restatement of the contents. Uses some social studies skills.	Omits concrete examples; no attempt to analyze or address property tax funding structures in their state.
Oral Presentation	Thoroughly addresses all aspects of the task in a well organized presentation; Group members all contribute to presentation	Mostly Answers all aspects of the questions posed. Group members all contribute to the presentation	Attempts to address all aspects of the task; however presentation seems unorganized or confusing	Lack of organization; Ideas presented randomly and without order; Several group members are not actively involved in presenting
Alternative Proposal	Proposal thoroughly addresses issues of equality and fairness to all taxpayers; seeks to redistribute the property tax equitably across school districts	Proposal attempts to address issues of equality and fairness to all taxpayers; attempts to redistribute the property tax equally across school districts but may do so unevenly	Proposal is unbalanced, or is missing consideration of issues of equality and fairness; poorly addresses redistribution	Proposal does not seek to address issues or is confusing or unclear.
Effort	Best effort	Very good effort	Some effort	Little to no effort

Self Evaluation: Add score for each column and total _____ (out of 20)

Teacher Evaluation: Multiply Teacher evaluation by 4 _____ (out of 80)

Final Grade _____ (out of 100)