NEW PALTZ >> The Center for Research, Regional Engagement and Outreach at SUNY New Paltz examines issues and options regarding state property taxation in its latest discussion brief.

According to the report, “Classification of Property Taxation in New York State: Issues and Options,” the creation of four classes of properties in New York City and Nassau County, and the taxation properties within each class at different rates, was an approach adopted by the state Legislature to avoid potential major increases in homeowners’ tax burdens.

The same 1981 law that created the mandatory classification scheme for property taxation in New York City and Nassau allowed the voluntary use of a two-class system — homestead and non-homestead — by upstate municipalities and schools. Over time, this option was adopted by 13 cities, including Kingston, 17 towns, 18 villages and 38 school districts.

The report is available online at bit.ly/1CwWtNC.