



## CONCERNS

### **S7857 (Skoufis) / A9448A (Stirpe)\***

*AN ACT in relation to requiring the commissioner of taxation and finance to study the frequency of residents who are being assessed library taxes for more than one library and to make recommendations to prevent the double taxation of residents*

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While the New York Library Association understands the intent of the above referenced legislation, we have multiple concerns ranging from fiscal impact to the potential disregard of residents' desired action.

#### Responsible Entities

As drafted, the survey would be the responsibility of the commissioners of two state agencies including Taxation & Finance and the Education Department, as well as the library community. The information sought will require either additional staff within the entities listed or additional duties being placed upon existing staff; both resulting in an unfunded mandate.

While NYLA cannot speak to the capacity of the state agencies listed above, the staff at our public, association and library systems are tasked with a great deal already and by increasing their workload, this bill would add significant burden.

Furthermore, the Division of Library Development is not included within the bill text. As a leading source of library information in the State, their participation would be vital in the proposed survey.

#### Budget Process

Each library in the state has its own unique charter. Charters include information ranging from geographic boundaries to board composition and budget structure. Similar to district lines for the state Senate and Assembly, there are occasions where residents are served by multiple library districts. In this event, residents have access to the services and programs offered by each library.

Depending on the library charter, residents may have the opportunity to vote not only for board members but also for their library's budget. The majority of residents living within the boundaries of a library district must vote in support of the proposed budget for it to pass. As is the case for other elections, the choice made by an individual may not be the majority opinion, however the results are applicable to everyone.

The New York Library Association is deeply concerned with the text of section c of the bill. In practice, by prohibiting a tax from being levied to the residents within a library's boundaries, the results of the budget vote are being disregarded.

### Fiscal Impact

Libraries dependency on residents through tax levies varies greatly. If individuals were prohibited from contributing to the libraries serving their address (based on charter), the library would likely suffer financial duress. The gap in revenue would need to be replaced by another aid source. While State Library Aid has received nominal increases over the past decade, it is far from stable and has yet to be funded at statutory levels.

Our state's libraries are dedicated to serving their communities, as chartered. To provide the services and programs residents deserve, stable funding is required. When deemed necessary, libraries will propose increases to their tax base, however it is only with the approval from the voters that action occurs.

A survey may be of use, but the action proposed by the legislature based on its results must be carefully considered and crafted to avoid disastrous consequences for our state's libraries.

*\*Currently not Same-As*