



## Legislation Text

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**File #:** Res 1733-2013, **Version:** \*

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### Res. No. 1733

Resolution calling on the New York State Legislature to pass and the Governor to enact a law that would grant the City of New York the authority to levy a school impact tax on developers of new or converted non-senior housing on a per-unit basis, to be administered by the New York City Department of Buildings at the time of filing for a certificate of occupancy for such housing, for the purpose of providing funding for the construction of new public K-12 schools, and that such tax be specifically designated for the construction of such schools.

By Council Members Chin, James, King, Koo, Lander, Mendez, Rose and Williams

Whereas, In many parts of New York City, including lower Manhattan, there have been a large number of new residential units constructed in the past ten years through conversion of existing buildings and construction of new buildings; and

Whereas, Most of these buildings are “as of right” construction or do not otherwise have to comply with City Environmental Quality Review, resulting in no consideration of the impact of these new units on community resources such as public education; and

Whereas, As a result of these new residential units, construction of new public K-12 schools has not kept pace with the number of new students, resulting in a school overcrowding crisis in many parts of the city, including lower Manhattan; and

Whereas, New York City public schools are funded in part by local tax revenues, including property taxes and non-property tax revenues; and

Whereas, Pursuant to Article IX, Section 2(c)(8) of the New York State Constitution, the New York State Legislature must expressly delegate taxation authority to municipalities; and

Whereas, A certificate of occupancy certifies a building’s compliance with applicable building codes [http://en.wikipedia.org/wiki/Building\\_code](http://en.wikipedia.org/wiki/Building_code) and indicates that the building is completed and in a condition suitable for occupancy, and thus a tax on the number of units in the building would be appropriate to impose at the time of filing for such a certificate; and

Whereas, Such tax revenues should be required by state law to be dedicated to the construction of new schools; now, therefore, be it

Resolved, That the Council of the City of New York calls on the New York State Legislature to pass and the Governor to enact a law that would grant the City of New York the authority to levy a school impact tax on developers of new or converted non-senior housing on a per-unit basis, to be administered by the New York City Department of Buildings at the time of filing for a certificate of occupancy for such housing, for the purpose of providing funding for the construction of new public K-12 schools, and that such tax be specifically designated for the construction of such schools.

JCH  
LS#4371  
4/16/13