

Corporate Subsidies versus Public Education

How Tax Abatements Cost New York Public Schools

by

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with

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The logo for Good Jobs First, consisting of the words "GOOD", "JOBS", and "FIRST" stacked vertically in a bold, sans-serif font, centered within a white square.

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February 2023

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Executive Summary

New York State public schools lost at least \$1.8 billion in revenue to tax abatements in FY 2021. This figure combines \$430 million in *self-reported* losses by 318 school districts with \$1.4 billion in *estimated* losses for schools in the state's five largest cities, where education-specific tax abatement disclosures are not available.

The harms to school funding are regionally and racially uneven. Some districts with higher proportions of students of color are among those losing the most revenue per student. We also find that higher *foregone* (i.e., abated) revenue is associated with lower *actual* revenue collected from property taxes.

A substantial portion of these abatements occur when industrial development agencies (IDAs) acquire properties and lease them to private companies in exchange for payments in lieu of taxes (PILOTs). With the properties technically owned by a public agency (the IDAs), they pay no property tax. The PILOTs typically equal a small share of what property taxes would have been.

The school districts of New York, Buffalo, Rochester, Yonkers, and Syracuse (the “Big Five”) do not report tax abatements because their finances are not separate from their cities’. Given the enormous costs of known tax abatements to these five cities (especially New York City, where all abatements totaled \$4.1 billion in FY 2021) and education’s large share of local spending, their impact on schools is substantial. Our estimates for how much abatements cost schools in the four cities besides New York are close to those reported by the Office of the State Comptroller.

The self-reported \$430 million in losses represent an \$18 million increase from both the 2017 and 2019 losses we at Good Jobs First reported in a [2021 study](#).¹ New York State, even without the Big Five, would rank second only to South Carolina in total self-reported school tax abatements.

One of the largest net revenue losses (\$19 million) was reported by Peekskill City School District, where nearly nine out of ten students are people of color and over three-quarters qualify for free or reduced-price lunches.²

Thirty-seven New York School districts lost more than \$1,000 per student per year; 22 of those 37 lost more than \$2,000 per student per year.

Tax abatements cost an average of \$541 per pupil among affected school districts, which puts New York in the country’s top five. But that average figure masks a wide range: for example, from just \$3 per student per year in West Genesee, which has a student population that is 85% white, to over \$5,000 for Peekskill, and from \$5 for

Hoosick Falls which is almost all-white, to \$2,000 for Uniondale where almost all students are of color.

There are clearly some unreported abatement costs: 21 districts beyond the 318 claim that the amount of taxes abated was not available for inclusion in their financial reports. Yet those same districts reported *offsetting payments* of \$30.7 million collected in lieu of taxes. That is: they reported *benefits*, but did not disclose abatement *costs*. As PILOTs typically offset about half of abatement costs, these undisclosed gross costs could equal \$61.4 million or more.

We argue in [this white paper](#) that, even if cost and benefit reporting periods do exactly not align, localities should always report the latest cost data available.³

Disinvesting the state's foundational workforce development system for corporate subsidies makes no sense at a time of skilled labor shortages and very low unemployment. In addition to our fresh evidence here, there is decades of evidence that IDAs are failing to deliver a better upstate economy. We recommend eliminating IDAs for their lack of accountability. Short of that, we recommend prohibiting IDAs from entering into agreements that abate school tax revenues.

The alternative is the status quo: ever-higher property tax rates on New York residents to mask the large and rising costs of corporate tax abatements.

Key Findings

At Least 318 Affected Districts (plus the Big Five): New York has 685 local public school districts, excluding New York City. At the time of this writing, 650 of them have issued their FY 2021 audited financial statements, and of those, 416 have the required Notes on tax abatement disclosures (see Appendix C on GASB Statement No. 77). Excluding nine that did not provide any dollar figures, 21 that provided only the amount of payment-in-lieu-of-taxes (PILOTs, or offsetting benefits, but not the corresponding abatement costs), and 68 that reported \$0 net foregone revenue, we have 318 school districts that reported losing revenues, serving 900,025 students (see Appendix A).

Revenue Losses Are Increasing: Collectively, these 318 school districts reported \$429.8 million in total net foregone revenue (the difference between \$700.7 million in self-reported gross tax reductions and the \$270.9 million total offsets from self-reported PILOTs). That is \$18 million higher than the 2017 and 2019 totals. For most of these districts, all or part of the revenue reductions were caused by the actions of their county or municipal Industrial Development Agencies (IDAs).

Big Five Districts Have No Data: School districts in the five largest cities (hereafter referred to as the “Big Five”)—New York, Buffalo, Rochester, Syracuse, and Yonkers—are not among the self-reporting 318 because their portions of the foregone revenue are not disclosed separately by their parent governments. This means we must apportion and estimate how much the schools lost (see the next section).

Especially Severe Losses and Trends: Six school districts reported net tax abatements greater than \$10 million. They are the Farmingdale, Hauppauge, Oswego, Peekskill, Rensselaer, and Uniondale districts. Oswego City School District reported the highest amount, \$28.6 million, though from its disclosure wording, whether this amount is the gross or the net tax reduction is unclear—a major problem that will be detailed later.

Seven school districts reported per-pupil, per-year net losses of *more than \$5,000*. (See Appendix B.) Oswego, Peekskill, and Rensselaer again find themselves in this top-losing list, in addition to Chateaugay, Northern Adirondack, Sharon Springs, and Valley Stream No. 30 districts. Fifteen more lost between \$2,001 and \$5,000 per student per year. And another 15 lost between \$1,000 and \$2,000. All told, 37 New York State school districts lost more than \$1,000 per student per year.

There are 310 school districts that post tax abatement data for all three study years (2017, 2019, and 2021) and report net lost revenue in at least one of those three years. More than half of these districts lost more revenue in 2021 than they did in 2017, indicating an adverse five-year trend. About 30% experienced steady, or “monotonic” increase, i.e., increases both from 2017 to 2019 and from 2019 to 2021. Eighty districts, or more than a fourth, peaked in 2019, the midpoint.

Among those 310, East Meadow, Poughkeepsie, and South Orangetown districts went from \$0 to millions lost per year in this timespan. Some of the sharpest *percent* increases between any two years were reported by Brookhaven Comsewogue (\$770 to \$822,957), Owego Apalachin (\$351,057 to \$5.7 million), North Salem (\$9,550 to \$750,000), Minisink Valley (\$63,357 to \$2.2 million), and White Plains (\$198,578 to \$4.4 million).

Some of the steepest *absolute* increases (\$6 million or more) since 2017 or 2019 are in Farmingdale, Rush Henrietta, and South Country districts.

More Unreported Abatement Losses: Implausibly, 21 districts beyond the 318 claim, in their audited annual financial reports, that the amount of taxes abated was not available for inclusion in their financial reports, even though these same districts reported *offsetting payments* collected in lieu of taxes. (That is: they reported \$30.7 million in *benefits*, but did not disclose the *costs* those offsets are intended to defray.) As PILOTs typically offset about half of abatement costs, the revenue losses for these districts could add another \$61.4 million or more in gross losses to the state total.

Estimating the Big Five's Losses

We can use tax abatement disclosures by the Big Five cities themselves to make informed estimates of the revenue impact on their schools. In FY 2021:

New York City abated \$4.1 billion, and education accounts for 32% of the city's total expenses. Assuming that revenues are split in a similar way and no other offsets are applied, we estimate New York City Schools to have lost \$1.3 billion to the city's tax abatement programs.

The City of Buffalo lost either \$11.9 million or \$19.6 million to its own and Erie County IDA's tax abatements, depending on whether the money that it "collected... related to these new incentivized projects" refers to the PILOTs or actual property taxes, respectively. In the same year, education accounted for 13% of the city's total expenses. If the above assumptions hold, we estimate Buffalo City Schools to have lost either \$1.5 or \$2.5 million to those tax abatement programs.

The City of Rochester lost \$31 million to its own and the County of Monroe IDA's tax abatements. In the same year, education accounted for 16% of the city's total expenses. We estimate that Rochester City Schools lost \$5 million to those tax abatement programs.

The City of Syracuse lost \$19.2 million to its own and Onondaga County IDA's tax abatements. In the same year, education accounted for 68% of its total expenses. We estimate Syracuse City Schools to have lost \$13.6 million to those tax abatement programs.

The City of Yonkers abated \$33.1 million. In the same year, education accounted for 57% of the city's total expenses. We estimate Yonkers City Schools have lost \$18.7 million to local tax abatement programs.

If our estimates are accurate, upstate school revenue losses total \$467.9. For the 21 districts that reported only the PILOTs (i.e., offsetting benefits, but not original costs), we estimate additional losses of \$30.7 million. Finally, there is the \$1.3 billion loss for New York City's school districts. That totals \$1.8 billion — not counting the unknown amounts from the unknown number of noncompliant school districts.

Consequences for Racial and Regional Disparity

Among all the districts named up to this point for having high absolute tax abatement costs, high per-pupil losses, and/or large increases in tax abatements over the past five years, Peekskill, Valley Stream No. 30, and Uniondale districts have particularly high proportions of students from underrepresented groups (URG—defined here as Black, Hispanic, and Native/American Indian students) and students qualified for free or reduced-price lunches (FRPL).

We find that districts losing the most to abatements also have lower property tax revenue per pupil. Finally, these effects are stronger for low-income districts.⁴

County Patterns: Regional differences become even more evident when school district data is aggregated by county. Figures 1A and 1B show the FY 2021 total foregone school revenues and average per-pupil foregone revenue for districts that lost revenue at the county level (excluding our estimates for the Big Five). It is clear from the maps that there are pockets of high-intensity tax abatements, including the area in and around the state capital, Albany.

Nassau, Suffolk, Monroe, Dutchess, Rockland, and Albany counties are among the top ten in total foregone school revenues, while Franklin, Schoharie, Wyoming, Herkimer, Schenectady, and Tioga are among the top ten in per-pupil foregone school revenues. Clinton, Oswego, Rensselaer, and Westchester counties are in both top ten lists. Among these, Franklin, Oswego, and Clinton counties are relatively poor and suffered large losses.

Figure 1A – Total Foregone School Revenue

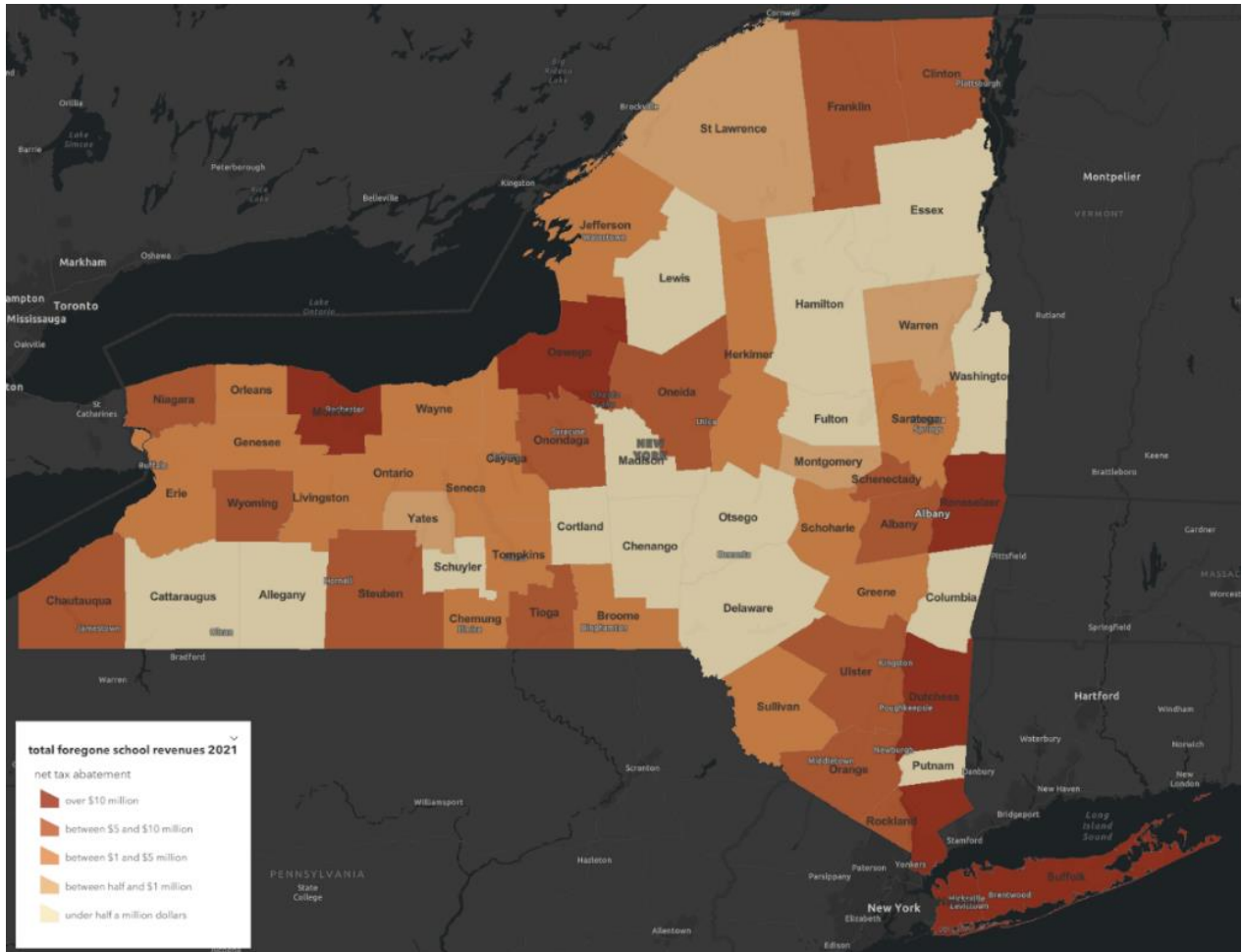
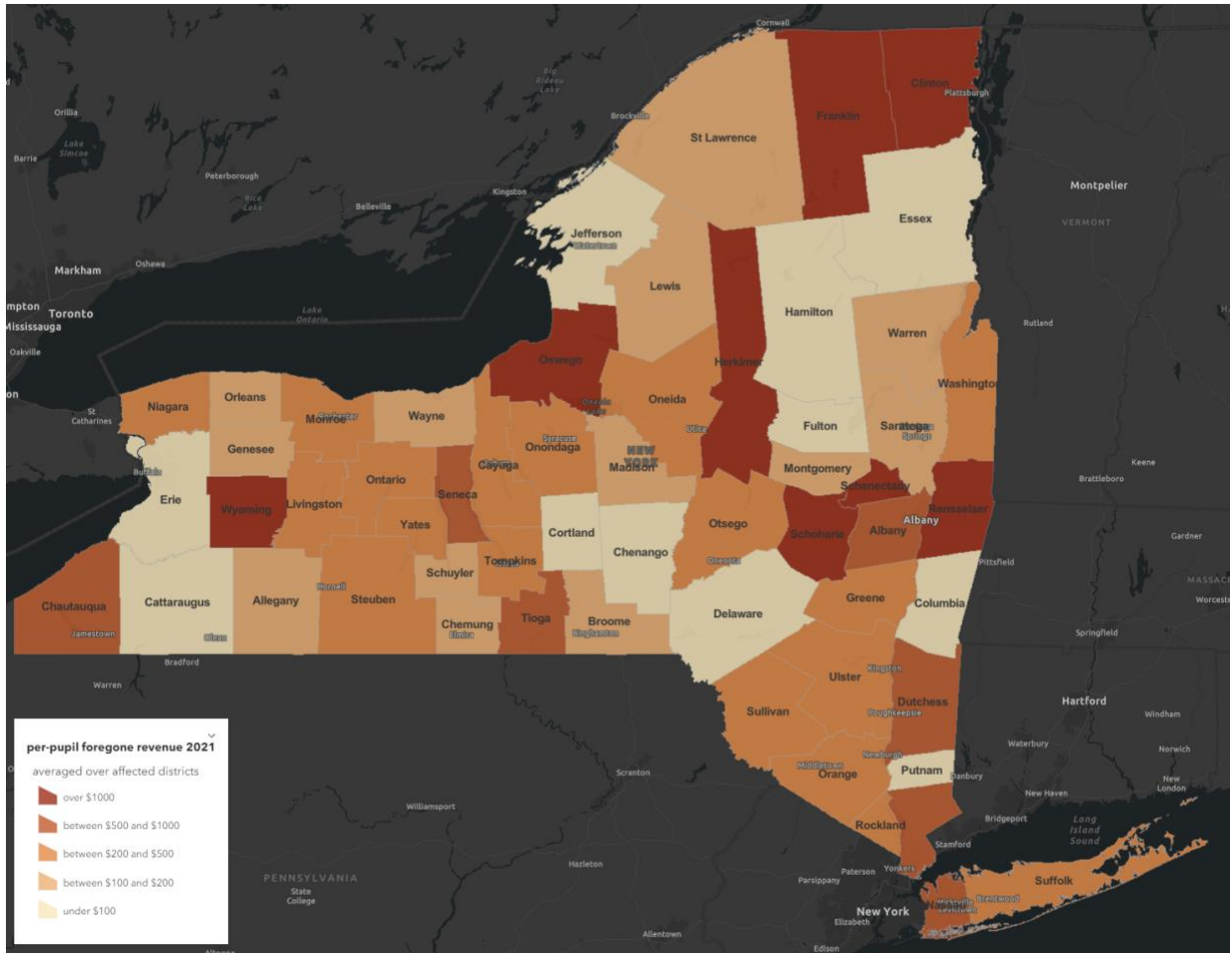


Figure 1B – Average Per-Pupil Foregone School Revenue



Industrial Development Agencies: Power to Abate without School Say

Enacted in 1969 and codified as TAX Article 28 Section 1116(a)(1) and GML Article 18-A, New York State's Industrial Development Agencies (IDAs) are state-enabled, locally created, tax-exempt public benefit corporations that are endowed with enormous power to borrow money, purchase real estate, and abate or divert local government taxes to subsidize companies.

According to the latest performance report by the State Comptroller, there were, as of 2019, 109 active IDAs with 4,320 active projects receiving tax exemptions totaling \$796 million for just that one year.⁵ The Finger Lakes and Long Island regions have the greatest numbers of projects. NYC's IDA has approved net tax exemptions equal to twice the amount of second highest (Nassau County).⁶

From 2013 to 2020, IDAs granted a total of \$10.5 billion in gross tax exemptions—of which school district property taxes were \$4.4 billion or 42%. Half of this amount was offset by PILOTs, making the *net* tax exemption \$2.2 billion in this time period. School districts of the Big Five minus NYC (for which school losses are not separately reported) lost \$365 million during this time to IDA abatements.⁷

Not only can IDAs award state and local sales tax exemptions directly, they can issue bonds to acquire properties at a minimal mortgage recording tax rate (0.3%) and lease them to businesses for up to 25 years. For the duration of such agreements, the IDA-owned properties —publicly owned and therefore akin to a library or police station — are exempt from property taxes. In exchange, IDAs collect PILOTs from their tenant businesses as “rents” that are used to pay off the bonds, partly compensate affected jurisdictions, and cover part of their operating expenses (most IDA revenues are derived from service charges).⁸

Within the large sum of tax exemptions are some expensive individual deals: Queens Ballpark Company has so far received \$116 million from the NYCIDA for the Mets stadium; the Carousel Center mall by Destiny USA got \$94 million from the Syracuse IDA. Other corporate recipients of IDA tax exemptions include GlobalFoundries, Inc. (semiconductors), IBM, and large power companies like Athens Generating of Riverstone Holdings, NRG Energy, and Besicorp-Empire Power. Some recipients are known for their records of frequent misconduct, controversy, and/or local community friction, like LaFarge Building in Albany County with its long string of workplace safety and health violations that we document in [Good Jobs First's Violation Tracker](#).⁹

Then there are newer deals that have not yet been added to the existing database. For example, in 2022, an Amazon warehouse in Niagara Falls, N.Y., was awarded \$124 million in various tax exemptions.

Each IDA board consists of seven persons appointed by the mayor or county executive of the jurisdiction that created it. There is no requirement for having labor, community, or education representatives on the board. Only in rare instances do IDAs seek approval from school boards on a proposed abatement, on an ad hoc basis. Even though they are typically the biggest losers of revenue to abatements, New York school districts have no formal authority to interject themselves into IDA negotiations.

Data Uncertainty due to Ambiguous Boilerplate Wording

As suggested in passages above, we strongly suspect that New York school district losses are far larger than those we can discern, because fewer than half of the districts have clear data.

The most common problem is actually astounding: 230 school districts do not clearly state *gross* revenue lost and *net* revenue lost, making their financial reports incoherent on abatements. The wording of the districts' audited financial reports leaves it unclear whether the amount of "abated taxes" is the *gross* revenue reduction (before offsetting PILOTs) or the *net* revenue reduction (after accounting for the PILOTs).

Typical wording here is: "the district's property tax revenue was reduced by \$X. The District received Payment in Lieu of Taxes (PILOT) payments totaling \$Y." Unstated in this boilerplate is whether X equals the gross revenue loss (and therefore the net abatement, unstated, is X minus Y), or whether X is the net revenue loss (and therefore Y should be disregarded). Of course, if a user did then compute X minus Y, it could easily happen that PILOTs would be counted twice, and abatements' harm would be grossly understated. Either way, users of the financial reports are not clearly provided the number they need—and we need for our analysis—which is *net* revenue lost.

This missing logical connector in the financial statements presents a source of uncertainty. For most school districts, the relative values of the numbers make it obvious that the latter refers to net tax abatement. That is, if the value of PILOTs offsets is much greater than the amount of "abated taxes," then we assume "abated taxes" are net (because PILOTs don't exceed the abatements they are only partially offsetting).

We also reached out to a few school districts for confirmation. As a result, we are confident that treating these ambiguous abatement figures as *net* is appropriate, and that \$430 million is an accurate figure for district revenue losses minus The Big Five.

By dollar size, the largest disclosure problem is the lack of school district-specific abatement data from the Big Five. Given that all of the districts, except NYC, produce their own financial statements (i.e., separate from their cities'), we believe tax abatement costs should be apportioned and reported by the school districts. NYC can similarly add a row to its tax abatement tables listing the portion of abated revenues that would have gone to schools.

Policy Recommendations

Based on our findings, we recommend three courses of action to protect school tax revenues from tax abatements:

1. The problems with New York State IDAs are numerous and persistent. They should be eliminated or comprehensively reformed—such as the inclusion of statutory seats (with veto power) representing labor, community, education and affordable housing interests.
2. No state or local agency, board, municipal or county government, or any other political sub-division besides a school board should be allowed to abate school tax revenues. Either school boards should be given full, sole control over their own tax bases with strict caps on how much or how long they can abate. Alternatively, the school share of the property tax should simply be shielded and “off the table.”
3. The Office of the State Comptroller, which is responsible for overseeing local government financial reporting, should issue guidelines establishing clear, unambiguous boilerplate language to be used in local tax abatement disclosures, such as: “The District’s property tax revenues were reduced by \$X amount due to the [afore-named] tax abatement programs. \$Y was collected via payments-in-lieu-of-taxes (PILOTs). The gross abatement minus the offsetting PILOT resulted in a net revenue reduction of \$Z for the district in the reporting year.”
4. The New York City Comptroller should include an accounting, in its ACFR, of the apportioned impact of abatements in education funding.

**Appendix A:
NYS Known School Revenue Losses to Tax Abatements
in FY 2021, By District Alphabetically**

Districts not on this list either made no mention of tax abatements, failed to provide a dollar figure for abated taxes, or reported \$0 in net foregone revenue.

School District Name	Net Foregone Revenue (\$)	Number of Students	Per-Pupil Foregone Revenue (\$)
Addison Central School District	242,077	1,047	231
Albany City School District	7,862,329	8,501	925
Albion Central School District	90,465	1,826	50
Allegany Limestone Central School District	63,875	1,092	59
Altmar Parish Williamstown Central School District	69,512	1,099	63
Amherst Central School District	150,031	2,989	50
Amityville Union Free School District	2,708,450	3058	886
Amsterdam City School District	181,779	3,702	49
Auburn City School District	1,132,640	4,043	280
Avon Central School District	762,196	961	793
Baldwin Union Free School District	367,494	4,538	81
Baldwinsville Central School District	2,306,343	5,411	426
Ballston Spa Central School District	2,303,113	4,041	570
Batavia City School District	1,280,656	2,204	581
Bath Central School District	518,372	1,407	368
Bay Shore Union Free School District	1,397,512	5,881	238
Beacon City School District	853,215	2,731	312
Beekmantown Central School District	789,422	2,027	390
Bellmore Merrick Central High School District	78,615	5,234	15
Bellmore Union Free School District	63,652	1,027	62
Bethlehem Central School District	88,022	4,236	21
Bethpage Union Free School District	7,231,755	2,937	2,462
Binghamton City School District	1,459,446	5,017	291
Brewster Central School District	40,396	3,030	13
Brighton Central School District	184,033	3,417	54
Brockport Central School District	241,052	3,197	75
Brookhaven Comsewogue Union Free School District	822,957	3,574	230
Burnt Hills Ballston Lake Central School District	64,503	3,069	21
Byron Bergen Central School District	86,000	844	102
Cairo Durham Central School District	475,000	1,135	419
Caledonia Mumford Central School District	31,642	797	40

Campbell Savona Central School District	226,898	823	276
Canajoharie Central School District	52,334	864	61
Canandaigua City School District	682,878	3,337	205
Canaseraga Central School District	39,012	207	189
Canisteo Greenwood Central School District	244,025	979	249
Canton Central School District	315,689	1,200	263
Carle Place Union Free School District	755,176	1,299	581
Cazenovia Central School District	117,094	1,328	88
Central Islip Union Free School District	5,578,084	7,646	730
Central Square Central School District	37,492	3,607	10
Chateaugay Central School District	5,498,803	514	10,698
Chatham Central School District	7,936	931	9
Chazy Union Free School District	63,971	426	150
Cheektowaga Central School District	244,000	2,258	108
Chenango Forks Central School District	68,595	1,402	49
Chenango Valley Central School District	68,595	1,675	41
Chester Union Free School District	247,374	1,002	247
Churchville Chili Central School District	927,992	3,739	248
Clarence Central School District	189,000	4,115	46
Clarkstown Central School District	1,029,779	7,775	132
Clyde Savannah Central School District	91,935	763	121
Cobleskill Richmondville Central School District	407,278	1,564	260
Cold Spring Harbor Central School District	72,775	1,591	46
Commack Union Free School District	1,100,000	5,764	191
Connetquot Central School District	5,006,981	5,370	932
Copiague Union Free School District	2,486,240	4,987	499
Corning City School District	1,839,000	4,305	427
Cortland Enlarged City School District	213,464	2,093	102
Coxsackie Athens Central School District	1,165,046	1,218	957
Dalton Nunda Central School District	62,537	617	101
Dansville Central School District	131,700	1,402	94
Depew Union Free School District	215,660	1,818	119
Deposit Central School District	47,900	492	97
Dover Union Free School District	40,830	1,355	30
Dryden Central School District	241,287	1,422	170
Dundee Central School District	42,134	596	71
Dunkirk City School District	4,793,114	1996	2,401
East Bloomfield Central School District	16,492	859	19
East Greenbush Central School District	9,239,462	4065	2,273
East Irondequoit Central School District	658,350	2,924	225
East Islip Union Free School District	1,175,195	3,472	339

East Meadow Union Free School District	1,025,455	7,374	139
East Moriches Union Free School District	75,564	681	111
East Ramapo Central School District	1,784,715	9,469	189
East Rochester Union Free School District	177,975	1,035	172
East Rockaway Union Free School District	753,177	1,130	667
East Syracuse Minoa Central School District	2,010,896	3,410	590
Ellenville Central School District	765,281	1,566	489
Elmira City School District	505,831	5,704	89
Elmira Heights Central School District	159,712	1,038	154
Elwood Union Free School District	327,116	2,010	163
Evans Brant Central School District	110,993	2,126	52
Fairport Central School District	1,565,206	5,574	281
Fallsburg Central School District	51,262	1,521	34
Farmingdale Union Free School District	11,117,518	5,397	2,060
Fonda Fultonville Central School District	455,428	1,277	357
Forestville Central School District	142,365	438	325
Fort Edward Union Free School District	322,454	413	781
Frankfort Schuyler Central School District	181,643	906	201
Freeport Union Free School District	299,294	6,618	45
Fulton City School District	756,663	3,187	237
Gananda Central School District	324,729	912	356
Gates Chili Central School District	1,780,356	3,698	481
General Brown Central School District	33,354	1,377	24
Geneseo Central School District	408,481	853	479
Geneva City School District	2,048,924	2,134	960
Glens Falls City School District	60,150	1,998	30
Gorham Middlesex Central School District	448,940	1,150	390
Gouverneur Central School District	203,945	1,495	136
Great Neck Union Free School District	6,336,922	6,831	928
Greece Central School District	1,722,886	10,469	165
Green Island Union Free School District	592,553	245	2,419
Greenport Union Free School District	21,089	667	32
Greenwich Central School District	5,200	942	6
Greenwood Lake Union Free School District	9,569	457	21
Hamburg Central School District	102,000	3,415	30
Hamilton Central School District	18,986	572	33
Harpursville Central School District	9,261	673	14
Hastings On Hudson Union Free School District	750,000	1,593	471
Hauppauge Union Free School District	10,412,928	3,288	3,167
Haverstraw Stony Point Central School District	29,036	7,910	4
Hendrick Hudson Central School District	7,413,083	2,218	3,342

Herkimer Central School District	850,000	1,119	760
Hewlett Woodmere Union Free School District	120,432	2,938	41
Hicksville Union Free School District	3,999,442	5,229	765
Highland Central School District	2,700	1,613	2
Hilton Central School District	157,530	4,267	37
Holley Central School District	99,724	981	102
Homer Central School District	37,962	1,898	20
Honeoye Central School District	78,800	601	131
Honeoye Falls Lima Central School District	53,340	2,102	25
Hoosic Valley Central School District	12,240	891	14
Hoosick Falls Central School District	3,209	1,048	3
Hornell City School District	376,029	1,553	242
Horseheads Central School District	1,350,151	3,886	347
Hudson City School District	350,000	1,684	208
Huntington Union Free School District	84,631	4,333	20
Hyde Park Central School District	47,614	3,490	14
Island Park Union Free School District	102,241	725	141
Islip Union Free School District	521,445	2,764	189
Ithaca City School District	3,264,301	5,067	644
Jericho Union Free School District	2,924,240	3,153	927
Johnson City Central School District	916,418	2,272	403
Johnstown City School District	94,021	1,542	61
Jordan Elbridge Central School District	611,513	1,218	502
Kendall Central School District	65,138	712	92
Kenmore Tonawanda Union Free School District	1,523,000	6,638	229
Kinderhook Central School District	33,630	1,659	20
Kingston City School District	4,211,261	6,476	650
Lackawanna City School District	417,852	1,925	217
Lancaster Central School District	710,967	5,529	129
Lansing Central School District	79,282	1,214	65
Lansingburgh Central School District	313,772	2,183	144
Le Roy Central School District	6,086	1,184	5
Letchworth Central School District	2,410,059	897	2,687
Liberty Central School District	80,403	1,794	45
Lindenhurst Union Free School District	345,093	5,641	61
Little Falls City School District	167,758	1,074	156
Lockport City School District	584,000	4,384	133
Locust Valley Central School District	887,480	1,994	445
Long Beach City School District	201,860	3,722	54
Lowville Academy and Central School District	165,448	1,259	131
Lynbrook Union Free School District	4,722,478	2,786	1,695

Lyndonville Central School District	3,648	635	6
Lyons Central School District	6,213	910	7
Maine Endwell Central School District	57,097	2,533	23
Malone Central School District	386,278	2,251	172
Manchester Shortsville Central School District	12,838	807	16
Marlboro Central School District	1,200,000	1,866	643
Massapequa Union Free School District	143,830	6,624	22
Massena Central School District	84,000	2,492	34
Mattituck Cutchogue Union Free School District	23,719	1,098	22
Mechanicville City School District	271,494	1,369	198
Medina Central School District	873,004	1,447	603
Menands Union Free School District	182,157	313	582
Mexico Academy and Central School District	2,542,373	2017	1,261
Middle Country Central School District	1,173,852	9,289	126
Middletown City School District	450,022	7,470	60
Mineola Union Free School District	2,995,999	2,907	1,031
Minisink Valley Central School District	2,245,375	3,528	636
Monroe Woodbury Central School District	1,060,113	6,802	156
Monticello Central School District	2,048,589	2,910	704
Moriah Central School District	11,373	718	16
Mount Pleasant Central School District	26,388	1,920	14
Mount Vernon City School District	3,039,742	7,348	414
Nanuet Union Free School District	3,774,890	2,248	1,679
Naples Central School District	123,851	640	194
New Paltz Central School District	472,525	1,944	243
New Rochelle City School District	471,576	10228	46
New York Mills Union Free School District	154,232	577	267
Newark Central School District	139,282	2,068	67
Newark Valley Central School District	26,980	1,069	25
Newburgh City School District	2,100,589	11,243	187
Niagara Falls City School District	1,426,116	7,036	203
Niagara Wheatfield Central School District	2,980,893	3,404	876
North Bellmore Union Free School District	59,874	2,062	29
North Colonie Central School District	710,000	5,920	120
North Rose Wolcott Central School District	37,461	1,125	33
North Salem Central School District	750,000	1,019	736
North Shore Central School District	47,726	2,535	19
North Syracuse Central School District	640,466	8,223	78
North Tonawanda City School District	240,304	3,244	74
Northeastern Clinton Central School District	99,551	1,230	81
Northern Adirondack Central School District	8,076,457	779	10,368

Norwich City School District	137,700	1,702	81
Norwood Norfolk Central School District	56,174	960	59
Nyack Union Free School District	361,587	2,793	130
Oakfield Alabama Central School District	35,195	788	45
Oceanside Union Free School District	579,170	5,458	106
Odessa Montour Central School District	22,623	766	30
Oneonta City School District	341,766	1,656	206
Oppenheim Ephratah St Johnsville Central School District	48,123	753	64
Ossining Union Free School District	860,495	4,966	173
Oswego City School District	28,583,077	3,576	7,993
Owego Apalachin Central School District	5,687,137	1,934	2,941
Palmyra Macedon Central School District	213,222	1,827	117
Panama Central School District	38,515	444	87
Patchogue Medford Union Free School District	233,785	7,278	32
Pearl River Union Free School District	1,003,704	2,416	415
Peekskill City School District	19,244,081	3,473	5,541
Pembroke Central School District	97,533	903	108
Penfield Central School District	135,201	4,506	30
Penn Yan Central School District	887,227	1,342	661
Perry Central School District	37,142	808	46
Peru Central School District	299,229	1,855	161
Phelps Clifton Springs Central School District	118,689	1,535	77
Pine Bush Central School District	3,516	4,930	1
Pittsford Central School District	116,690	5,591	21
Plainview Old Bethpage Central School District	1,915,785	5,011	382
Plattsburgh City School District	590,029	1,799	328
Pleasantville Union Free School District	93,472	1,621	58
Pocantico Hills Central School District	730,087	314	2,325
Port Chester Rye Union Free School District	933,340	4,692	199
Port Jervis City School District	557,155	2,504	223
Port Washington Union Free School District	4,515,180	5,320	849
Poughkeepsie City School District	5,117,846	4,309	1,188
Pulaski Central School District	262,198	971	270
Queensbury Union Free School District	531,821	3,082	173
Ravena Coeymans Selkirk Central School District	35,957	1,820	20
Red Creek Central School District	27,009	829	33
Remsen Central School District	17,683	440	40
Rensselaer City School District	11,400,000	1,084	10,517
Riverhead Central School District	3,815,524	5,525	691
Rockville Centre Union Free School District	500,319	3,499	143
Rome City School District	4,428,634	5,379	823

Romulus Central School District	226,716	435	521
Roosevelt Union Free School District	33,849	3,376	10
Roslyn Union Free School District	5,566,506	3,204	1,737
Roxbury Central School District	21,712	260	84
Rush Henrietta Central School District	8,378,852	5,453	1,537
Rye City School District	161,389	3,084	52
Saranac Lake Central School District	144,453	1,092	132
Saratoga Springs City School District	262,635	6,090	43
Saugerties Central School District	76,291	2,388	32
Schalmont Central School District	4,479,110	1769	2,532
Schenectady City School District	2,626,375	9,281	283
Schoharie Central School District	2,280,735	861	2,649
Scotia Glenville Central School District	721,917	2,339	309
Seneca Falls Central School District	442,810	1,221	363
Sharon Springs Central School District	1,450,000	234	6,197
Shenendehowa Central School District	1,340,556	9,454	142
Sherburne Earlville Central School District	145,882	1,327	110
Sherrill City School District	144,900	1,841	79
Skaneateles Central School District	235,989	1,282	184
Smithtown Central School District	1,362,824	8,213	166
Sodus Central School District	22,502	1,029	22
Somers Central School District	198,768	2,818	71
South Colonie Central School District	13,108	4,773	3
South Country Central School District	8,752,913	4,173	2,098
South Jefferson Central School District	41,351	1,780	23
South Lewis Central School District	69,714	923	76
South Orangetown Central School District	1,657,057	2,877	576
Southern Cayuga Central School District	14,106	705	20
Southwestern Central School District	421,000	1,337	315
Spackenkill Union Free School District	2,438,665	1501	1,625
Spencer Van Etten Central School District	23,037	813	28
Spencerport Central School District	647,985	3,609	180
Springville Griffith Institute Central School District	48,808	1,595	31
Stockbridge Valley Central School District	156,862	396	396
Sullivan West Central School District	49,803	1,054	47
Susquehanna Valley Central School District	47,119	1,407	34
Sweet Home Central School District	369,000	3,307	112
Syosset Central School District	7,493,002	6,578	1,139
Tarrytowns Union Free School District	785,986	2,617	300
Three Village Central School District	410,229	5,637	73
Tioga Central School District	1,123,736	924	1,216

Tri Valley Central School District	318,613	940	339
Troy Enlarged City School District	5,242,355	3,736	1,403
Unadilla Valley Central School District	63,512	790	80
Union Endicott Central School District	72,066	3,623	20
Union Springs Central School District	695,743	806	863
Uniondale Union Free School District	12,588,018	6,890	1,827
Utica City School District	2,137,945	9,679	221
Valley Central School District	2,694,413	4,101	657
Valley Stream 24 Union Free School District	1,047,221	1,066	982
Valley Stream 30 Union Free School District	6,976,251	1,384	5,041
Valley Stream Central High School District	4,381,158	4,753	922
Vestal Central School District	1,456,943	3,315	440
Wallkill Central School District	69,466	2,830	25
Wantagh Union Free School District	364,885	2,792	131
Wappingers Central School District	2,600,000	10,436	249
Warsaw Central School District	2,733,092	857	3,189
Waterloo Central School District	2,212,488	1,571	1,408
Watertown Enlarged City School District	985,267	3,932	251
Watkins Glen Central School District	223,083	950	235
Waverly Central School District	408,552	1,518	269
Wayland Cohocton Central School District	1,955,827	1,248	1,567
Wayne Central School District	1,229,654	2,042	602
Webster Central School District	277,781	8,120	34
West Babylon Union Free School District	1,143,691	3,719	308
West Canada Valley Central School District	2,067,052	667	3,099
West Genesee Central School District	13,505	4,402	3
West Hempstead Union Free School District	838,534	1,732	484
West Irondequoit Central School District	24,596	3,621	7
West Islip Union Free School District	108,580	4,005	27
West Seneca Central School District	425,362	6,157	69
Westbury Union Free School District	8,402,459	5038	1,668
Wheatland Chili Central School District	3,695	656	6
White Plains City School District	4,433,660	7,025	631
Whitesboro Central School District	119,803	3,183	38
Williamson Central School District	87,357	1,064	82
Williamsville Central School District	445,644	9,669	46
Willsboro Central School District	15,010	256	59
Windham Ashland Jewett Central School District	1,211	314	4
Windsor Central School District	584,113	1,626	359
Wyandanch Union Free School District	1,940,510	2,787	696
Yorkshire Pioneer Central School District	49,000	2,273	22

Appendix B: NYS School Districts FY 2021 Ranked by Known Tax Abatement Losses per Student per Year

School District Name	Net Foregone Revenue (\$)	Number of Students	Per-Pupil Foregone Revenue (\$)
Chateaugay Central School District	5,498,803	514	10,698
Rensselaer City School District	11,400,000	1,084	10,517
Northern Adirondack Central School District	8,076,457	779	10,368
Oswego City School District	28,583,077	3,576	7,993
Sharon Springs Central School District	1,450,000	234	6,197
Peekskill City School District	19,244,081	3,473	5,541
Valley Stream 30 Union Free School District	6,976,251	1,384	5,041
Hendrick Hudson Central School District	7,413,083	2,218	3,342
Warsaw Central School District	2,733,092	857	3,189
Hauppauge Union Free School District	10,412,928	3,288	3,167
West Canada Valley Central School District	2,067,052	667	3,099
Owego Apalachin Central School District	5,687,137	1,934	2,941
Letchworth Central School District	2,410,059	897	2,687
Schoharie Central School District	2,280,735	861	2,649
Schalmont Central School District	4,479,110	1,769	2,532
Bethpage Union Free School District	7,231,755	2,937	2,462
Green Island Union Free School District	592,553	245	2,419
Dunkirk City School District	4,793,114	1,996	2,401
Pocantico Hills Central School District	730,087	314	2,325
East Greenbush Central School District	9,239,462	4,065	2,273
South Country Central School District	8,752,913	4,173	2,098
Farmingdale Union Free School District	11,117,518	5,397	2,060
Uniondale Union Free School District	12,588,018	6,890	1,827
Roslyn Union Free School District	5,566,506	3,204	1,737
Lynbrook Union Free School District	4,722,478	2,786	1,695
Nanuet Union Free School District	3,774,890	2,248	1,679
Westbury Union Free School District	8,402,459	5,038	1,668
Spackenkill Union Free School District	2,438,665	1,501	1,625
Wayland Cohocton Central School District	1,955,827	1,248	1,567
Rush Henrietta Central School District	8,378,852	5,453	1,537
Waterloo Central School District	2,212,488	1,571	1,408
Troy Enlarged City School District	5,242,355	3,736	1,403
Mexico Academy and Central School District	2,542,373	2,017	1,261

Tioga Central School District	1,123,736	924	1,216
Poughkeepsie City School District	5,117,846	4,309	1,188
Syosset Central School District	7,493,002	6,578	1,139
Mineola Union Free School District	2,995,999	2,907	1,031
Valley Stream 24 Union Free School District	1,047,221	1,066	982
Geneva City School District	2,048,924	2,134	960
Coxsackie Athens Central School District	1,165,046	1,218	957
Connetquot Central School District	5,006,981	5,370	932
Great Neck Union Free School District	6,336,922	6,831	928
Jericho Union Free School District	2,924,240	3,153	927
Albany City School District	7,862,329	8,501	925
Valley Stream Central High School District	4,381,158	4,753	922
Amityville Union Free School District	2,708,450	3,058	886
Niagara Wheatfield Central School District	2,980,893	3,404	876
Union Springs Central School District	695,743	806	863
Port Washington Union Free School District	4,515,180	5,320	849
Rome City School District	4,428,634	5,379	823
Avon Central School District	762,196	961	793
Fort Edward Union Free School District	322,454	413	781
Hicksville Union Free School District	3,999,442	5,229	765
Herkimer Central School District	850,000	1,119	760
North Salem Central School District	750,000	1,019	736
Central Islip Union Free School District	5,578,084	7,646	730
Monticello Central School District	2,048,589	2,910	704
Wyandanch Union Free School District	1,940,510	2,787	696
Riverhead Central School District	3,815,524	5,525	691
East Rockaway Union Free School District	753,177	1,130	667
Penn Yan Central School District	887,227	1,342	661
Valley Central School District	2,694,413	4,101	657
Kingston City School District	4,211,261	6,476	650
Ithaca City School District	3,264,301	5,067	644
Marlboro Central School District	1,200,000	1,866	643
Minisink Valley Central School District	2,245,375	3,528	636
White Plains City School District	4,433,660	7,025	631
Medina Central School District	873,004	1,447	603
Wayne Central School District	1,229,654	2,042	602
East Syracuse Minoa Central School District	2,010,896	3,410	590
Menands Union Free School District	182,157	313	582
Carle Place Union Free School District	755,176	1,299	581
Batavia City School District	1,280,656	2,204	581
South Orangetown Central School District	1,657,057	2,877	576

Ballston Spa Central School District	2,303,113	4,041	570
Romulus Central School District	226,716	435	521
Jordan Elbridge Central School District	611,513	1,218	502
Copiague Union Free School District	2,486,240	4,987	499
Ellenville Central School District	765,281	1,566	489
West Hempstead Union Free School District	838,534	1,732	484
Gates Chili Central School District	1,780,356	3,698	481
Geneseo Central School District	408,481	853	479
Hastings On Hudson Union Free School District	750,000	1,593	471
Locust Valley Central School District	887,480	1,994	445
Vestal Central School District	1,456,943	3,315	440
Corning City School District	1,839,000	4,305	427
Baldwinsville Central School District	2,306,343	5,411	426
Cairo Durham Central School District	475,000	1,135	419
Pearl River Union Free School District	1,003,704	2,416	415
Mount Vernon City School District	3,039,742	7,348	414
Johnson City Central School District	916,418	2,272	403
Stockbridge Valley Central School District	156,862	396	396
Gorham Middlesex Central School District	448,940	1,150	390
Beekmantown Central School District	789,422	2,027	390
Plainview Old Bethpage Central School District	1,915,785	5,011	382
Bath Central School District	518,372	1,407	368
Seneca Falls Central School District	442,810	1,221	363
Windsor Central School District	584,113	1,626	359
Fonda Fultonville Central School District	455,428	1,277	357
Gananda Central School District	324,729	912	356
Horseheads Central School District	1,350,151	3,886	347
Tri Valley Central School District	318,613	940	339
East Islip Union Free School District	1,175,195	3,472	339
Plattsburgh City School District	590,029	1,799	328
Forestville Central School District	142,365	438	325
Southwestern Central School District	421,000	1,337	315
Beacon City School District	853,215	2,731	312
Scotia Glenville Central School District	721,917	2,339	309
West Babylon Union Free School District	1,143,691	3,719	308
Tarrytowns Union Free School District	785,986	2,617	300
Binghamton City School District	1,459,446	5,017	291
Schenectady City School District	2,626,375	9,281	283
Fairport Central School District	1,565,206	5,574	281
Auburn City School District	1,132,640	4,043	280
Campbell Savona Central School District	226,898	823	276

Pulaski Central School District	262,198	971	270
Waverly Central School District	408,552	1,518	269
New York Mills Union Free School District	154,232	577	267
Canton Central School District	315,689	1,200	263
Cobleskill Richmondville Central School District	407,278	1,564	260
Watertown Enlarged City School District	985,267	3,932	251
Canisteo Greenwood Central School District	244,025	979	249
Wappingers Central School District	2,600,000	10,436	249
Churchville Chili Central School District	927,992	3,739	248
Chester Union Free School District	247,374	1,002	247
New Paltz Central School District	472,525	1,944	243
Hornell City School District	376,029	1,553	242
Bay Shore Union Free School District	1,397,512	5,881	238
Fulton City School District	756,663	3,187	237
Watkins Glen Central School District	223,083	950	235
Addison Central School District	242,077	1,047	231
Brookhaven Comsewogue Union Free School District	822,957	3,574	230
Kenmore Tonawanda Union Free School District	1,523,000	6,638	229
East Irondequoit Central School District	658,350	2,924	225
Port Jervis City School District	557,155	2,504	223
Utica City School District	2,137,945	9,679	221
Lackawanna City School District	417,852	1,925	217
Hudson City School District	350,000	1,684	208
Oneonta City School District	341,766	1,656	206
Canandaigua City School District	682,878	3,337	205
Niagara Falls City School District	1,426,116	7,036	203
Frankfort Schuyler Central School District	181,643	906	201
Port Chester Rye Union Free School District	933,340	4,692	199
Mechanicville City School District	271,494	1,369	198
Naples Central School District	123,851	640	194
Commack Union Free School District	1,100,000	5,764	191
Islip Union Free School District	521,445	2,764	189
Canaseraga Central School District	39,012	207	189
East Ramapo Central School District	1,784,715	9,469	189
Newburgh City School District	2,100,589	11,243	187
Skaneateles Central School District	235,989	1,282	184
Spencerport Central School District	647,985	3,609	180
Ossining Union Free School District	860,495	4,966	173
Queensbury Union Free School District	531,821	3,082	173
East Rochester Union Free School District	177,975	1,035	172
Malone Central School District	386,278	2,251	172

Dryden Central School District	241,287	1,422	170
Smithtown Central School District	1,362,824	8,213	166
Greece Central School District	1,722,886	10,469	165
Elwood Union Free School District	327,116	2,010	163
Peru Central School District	299,229	1,855	161
Little Falls City School District	167,758	1,074	156
Monroe Woodbury Central School District	1,060,113	6,802	156
Elmira Heights Central School District	159,712	1,038	154
Chazy Union Free School District	63,971	426	150
Lansingburgh Central School District	313,772	2,183	144
Rockville Centre Union Free School District	500,319	3,499	143
Shenendehowa Central School District	1,340,556	9,454	142
Island Park Union Free School District	102,241	725	141
East Meadow Union Free School District	1,025,455	7,374	139
Gouverneur Central School District	203,945	1,495	136
Lockport City School District	584,000	4,384	133
Clarkstown Central School District	1,029,779	7,775	132
Saranac Lake Central School District	144,453	1,092	132
Lowville Academy and Central School District	165,448	1,259	131
Honeoye Central School District	78,800	601	131
Wantagh Union Free School District	364,885	2,792	131
Nyack Union Free School District	361,587	2,793	130
Lancaster Central School District	710,967	5,529	129
Middle Country Central School District	1,173,852	9,289	126
Clyde Savannah Central School District	91,935	763	121
North Colonie Central School District	710,000	5,920	120
Depew Union Free School District	215,660	1,818	119
Palmyra Macedon Central School District	213,222	1,827	117
Sweet Home Central School District	369,000	3,307	112
East Moriches Union Free School District	75,564	681	111
Sherburne Earlville Central School District	145,882	1,327	110
Cheektowaga Central School District	244,000	2,258	108
Pembroke Central School District	97,533	903	108
Oceanside Union Free School District	579,170	5,458	106
Cortland Enlarged City School District	213,464	2,093	102
Byron Bergen Central School District	86,000	844	102
Holley Central School District	99,724	981	102
Dalton Nunda Central School District	62,537	617	101
Deposit Central School District	47,900	492	97
Dansville Central School District	131,700	1,402	94
Kendall Central School District	65,138	712	92

Elmira City School District	505,831	5,704	89
Cazenovia Central School District	117,094	1,328	88
Panama Central School District	38,515	444	87
Roxbury Central School District	21,712	260	84
Williamson Central School District	87,357	1,064	82
Baldwin Union Free School District	367,494	4,538	81
Northeastern Clinton Central School District	99,551	1,230	81
Norwich City School District	137,700	1,702	81
Unadilla Valley Central School District	63,512	790	80
Sherrill City School District	144,900	1,841	79
North Syracuse Central School District	640,466	8,223	78
Phelps Clifton Springs Central School District	118,689	1,535	77
South Lewis Central School District	69,714	923	76
Brockport Central School District	241,052	3,197	75
North Tonawanda City School District	240,304	3,244	74
Three Village Central School District	410,229	5,637	73
Dundee Central School District	42,134	596	71
Somers Central School District	198,768	2,818	71
West Seneca Central School District	425,362	6,157	69
Newark Central School District	139,282	2,068	67
Lansing Central School District	79,282	1,214	65
Oppenheim Ephratah St Johnsville Central School District	48,123	753	64
Altmar Parish Williamstown Central School District	69,512	1,099	63
Bellmore Union Free School District	63,652	1,027	62
Lindenhurst Union Free School District	345,093	5,641	61
Johnstown City School District	94,021	1,542	61
Canajoharie Central School District	52,334	864	61
Middletown City School District	450,022	7,470	60
Willsboro Central School District	15,010	256	59
Allegany Limestone Central School District	63,875	1,092	59
Norwood Norfolk Central School District	56,174	960	59
Pleasantville Union Free School District	93,472	1,621	58
Long Beach City School District	201,860	3,722	54
Brighton Central School District	184,033	3,417	54
Rye City School District	161,389	3,084	52
Evans Brant Central School District	110,993	2,126	52
Amherst Central School District	150,031	2,989	50
Albion Central School District	90,465	1,826	50
Amsterdam City School District	181,779	3,702	49
Chenango Forks Central School District	68,595	1,402	49

Sullivan West Central School District	49,803	1,054	47
New Rochelle City School District	471,576	10,228	46
Williamsville Central School District	445,644	9,669	46
Perry Central School District	37,142	808	46
Clarence Central School District	189,000	4,115	46
Cold Spring Harbor Central School District	72,775	1,591	46
Freeport Union Free School District	299,294	6,618	45
Liberty Central School District	80,403	1,794	45
Oakfield Alabama Central School District	35,195	788	45
Saratoga Springs City School District	262,635	6,090	43
Chenango Valley Central School District	68,595	1,675	41
Hewlett Woodmere Union Free School District	120,432	2,938	41
Remsen Central School District	17,683	440	40
Caledonia Mumford Central School District	31,642	797	40
Whitesboro Central School District	119,803	3,183	38
Hilton Central School District	157,530	4,267	37
Webster Central School District	277,781	8,120	34
Fallsburg Central School District	51,262	1,521	34
Massena Central School District	84,000	2,492	34
Susquehanna Valley Central School District	47,119	1,407	34
North Rose Wolcott Central School District	37,461	1,125	33
Hamilton Central School District	18,986	572	33
Red Creek Central School District	27,009	829	33
Patchogue Medford Union Free School District	233,785	7,278	32
Saugerties Central School District	76,291	2,388	32
Greenport Union Free School District	21,089	667	32
Springville Griffith Institute Central School District	48,808	1,595	31
Dover Union Free School District	40,830	1,355	30
Glens Falls City School District	60,150	1,998	30
Penfield Central School District	135,201	4,506	30
Hamburg Central School District	102,000	3,415	30
Odessa Montour Central School District	22,623	766	30
North Bellmore Union Free School District	59,874	2,062	29
Spencer Van Etten Central School District	23,037	813	28
West Islip Union Free School District	108,580	4,005	27
Honeoye Falls Lima Central School District	53,340	2,102	25
Newark Valley Central School District	26,980	1,069	25
Wallkill Central School District	69,466	2,830	25
General Brown Central School District	33,354	1,377	24
South Jefferson Central School District	41,351	1,780	23
Maine Endwell Central School District	57,097	2,533	23

Sodus Central School District	22,502	1,029	22
Massapequa Union Free School District	143,830	6,624	22
Mattituck Cutchogue Union Free School District	23,719	1,098	22
Yorkshire Pioneer Central School District	49,000	2,273	22
Burnt Hills Ballston Lake Central School District	64,503	3,069	21
Greenwood Lake Union Free School District	9,569	457	21
Pittsford Central School District	116,690	5,591	21
Bethlehem Central School District	88,022	4,236	21
Kinderhook Central School District	33,630	1,659	20
Homer Central School District	37,962	1,898	20
Southern Cayuga Central School District	14,106	705	20
Union Endicott Central School District	72,066	3,623	20
Ravena Coeymans Selkirk Central School District	35,957	1,820	20
Huntington Union Free School District	84,631	4,333	20
East Bloomfield Central School District	16,492	859	19
North Shore Central School District	47,726	2,535	19
Manchester Shortsville Central School District	12,838	807	16
Moriah Central School District	11,373	718	16
Bellmore Merrick Central High School District	78,615	5,234	15
Harpurville Central School District	9,261	673	14
Hoosic Valley Central School District	12,240	891	14
Mount Pleasant Central School District	26,388	1,920	14
Hyde Park Central School District	47,614	3,490	14
Brewster Central School District	40,396	3,030	13
Central Square Central School District	37,492	3,607	10
Roosevelt Union Free School District	33,849	3,376	10
Chatham Central School District	7,936	931	9
Lyons Central School District	6,213	910	7
West Irondequoit Central School District	24,596	3,621	7
Lyndonville Central School District	3,648	635	6
Wheatland Chili Central School District	3,695	656	6
Greenwich Central School District	5,200	942	6
Le Roy Central School District	6,086	1,184	5
Windham Ashland Jewett Central School District	1,211	314	4
Haverstraw Stony Point Central School District	29,036	7,910	4
Hoosick Falls Central School District	3,209	1,048	3
West Genesee Central School District	13,505	4,402	3
South Colonie Central School District	13,108	4,773	3
Highland Central School District	2,700	1,613	2
Pine Bush Central School District	3,516	4,930	1

Appendix C:
New York School Districts that Reported Abatement Offsets,
But not the Abatement Costs Themselves

School District	Abatement- Offsetting Revenue Reported	Abatement Revenue Losses Disclosed
Amagansett Union Free School District	\$68,675	N/A
Cambridge Central School District	\$10,516	N/A
Eastport South Manor Central School District	\$774,552	N/A
Fort Ann Central School District	\$ 21,346	N/A
Garden City Union Free School District	\$ 4,518,498	N/A
Half Hollow Hills Central School District	\$7,626,482	N/A
Hempstead Union Free School District	\$6,136,954	N/A
Hudson Falls Central School District	\$124,765	N/A
Jamestown City School District	\$1,593,000	N/A
Levittown Union Free School District	\$360,532	N/A
Livonia Central School District	\$473,389	N/A
Longwood Central School District	\$2,320,486	N/A
Manhasset Union Free School District	\$31,019	N/A
Minisink Valley Central School District	\$1,375,265	N/A
Mount Sinai Union Free School District	\$34,706	N/A
North Warren Central School District	\$33,541	N/A
Port Jefferson Union Free School District	\$1,572,650	N/A
Sayville Union Free School District	\$492,967	N/A
Schuylerville Central School District	\$38,713	N/A
Shoreham Wading River Central School District	\$2,797,475	N/A
West Valley Central School District	\$280,046	N/A
Westhampton Beach Union Free School District	\$31,329	N/A
Total	\$30,716,906	

Appendix D: GASB Statement No. 77 on Tax Abatement Disclosures

In August 2015, the Governmental Accounting Standards Board (GASB), the professional organization that sets guidelines for governmental financial reporting, added Statement 77 to its collection of accounting rules known as the Generally Accepted Accounting Principles (GAAP). Statement 77 requires that state and local governments include a note in their annual financial statements with information on revenues lost to economic development tax abatements.¹⁰

Good Jobs First played a leadership role during the comment period that resulted in GASB's adoption of this landmark advance in transparency, particularly for local government tax expenditures for which there were no accounting rules prior to Statement No. 77. To this day, Montgomery County, Maryland, is the only locality we know of that produces annual tax expenditure budgets like 46 states do.

Most jurisdictions began implementing Statement 77 and reporting tax abatements for the first time in their FY 2017 reports. Since then, Good Jobs First has been gathering and posting this data at our Tax Break Tracker (<https://www.goodjobsfirst.org/taxbreaktracker>).

Some kinds of tax abatements still slip through the cracks (tax increment financing diversions, some industrial revenue bond-bundled abatements, programs in places that use non-GAAP accounting standards, etc.), but Statement 77 has already generated a massive amount of new data that has been leveraged by journalists, watchdog groups, policy organizations, unions, academics, and governments to expose the steep price of corporate tax breaks and mobilize communities to consider better spending priorities.

Good Jobs First has also used the new data in numerous analyses. We have also assisted many others beginning to use it. To learn more, go to: (<https://www.goodjobsfirst.org/gasb-statement-no-77>) and download our [2-page explainer](#) on what Statement No. 77 is, how it came about, and why it is important (<https://www.goodjobsfirst.org/gasb-77-handout>).

Endnotes

¹ Wen, C., Furtado, K., and LeRoy, G. (2021) *Abating Our Future: How Students Pay for Corporate Tax Breaks*. Good Jobs First. <https://www.goodjobsfirst.org/abatingourfuture>. The report cited \$377 million in net tax abatements versus \$412 million cited here for New York in FY 2019. The discrepancy is due to ambiguous semantics in the disclosure language, which are discussed later in this paper.

² We cannot say for sure that Peekskill district's loss is the largest because of semantic ambiguities in the disclosure language of some districts, which we have adjusted for as sensibly as possible based on information at hand. We sought a clarification from the Office of the State Comptroller, but with no success.

³ Wen, C., & LeRoy, G. (2021) Revealing the true costs of tax incentives: Eight critical improvements needed for GASB Statement No. 77. Good Jobs First. <https://www.goodjobsfirst.org/hidden/revealing-true-costs-tax-incentives-eight-critical-improvements-needed-gasb-statement-no-77>.

⁴ Results are based on ordinary least squares linear regression with county dummies, as computed by author Christine Wen .

⁵ Office of the New York State Comptroller. 2021. *Performance of Industrial Development Agencies in New York State: 2021 Annual Report*. <https://www.osc.state.ny.us/files/local-government/publications/pdf/ida-performance-2021-annual-report.pdf>.

⁶ Office of the New York State Comptroller. "Complete 2019 IDA Statistics with Regional Analysis." <http://www1.osc.state.ny.us/localgov/ida/2021/ida-data-by-region.htm>.

⁷ New York State. "Industrial Development Agencies' Project Data." <https://data.ny.gov/Transparency/Industrial-Development-Agencies-Project-Data/9rtk-3fkw/data>.

⁸ Office of the New York State Comptroller. 2021. *Performance of Industrial Development Agencies in New York State: 2021 Annual Report*, op cit.

⁹ Good Jobs First. Violation Tracker search results for LaFarge Building Materials, Inc. in New York state. https://violationtracker.goodjobsfirst.org/prog.php?parent=&major_industry_sum=&offense_group_sum=&primary_offense_sum=&agency_sum=&agency_sum_st=&hq_id_sum=&company_op=starts&company=lafarge+building+materials&major_industry%5B%5D=&case_category=&offense_group=&all_offense%5B%5D=&penalty_op=%3E&penalty=&govt_level=&agency_code%5B%5D=&agency_code_st%5B%5D=&pen_year%5B%5D=&pres_term=&free_text=&case_type=&ownership%5B%5D=&hq_id=&naics%5B%5D=&state=NY&city=.

¹⁰ See the full Statement here: https://www.gasb.org/cs/ContentServer?c=Document_C&cid=1176166283745&d=&pagename=GASB%2FDocument_C%2FGASBDocumentPage.