



NEW YORK STATE SENATOR

Monica R. Martinez

## Borderline Unfair

MONICA R. MARTINEZ June 11, 2025

| ISSUE: **PROPERTY TAX EQUALIZATION RATES, PROPERTY TAXES, TAX FAIRNESS, FARMINGDALE AND AMITYVILLE SCHOOL DISTRICTS, NASSAU AND SUFFOLK COUNTIES**



Sen. Martinez wins approval for reform of unequal assessment formulas costing Suffolk property owners.

Living in the suburbs brings with it many familiar sayings about human nature, including “the grass is greener on the other side” and “wanting what your neighbors have.” But for some residents along the Suffolk-Nassau county line, these old adages are more than just expressions; they are a way of life when it comes to their local school taxes. Disparities in assessment equalization rates between Suffolk and Nassau County residents within the

Farmingdale and Amityville Union Free School Districts have created an unfair and uneven burden for property owners. Now, the New York State Senate has approved [legislation](#) sponsored by state Sen. Monica R. Martinez to address the inequity facing residents within these districts.

The proposal would require the state commissioner of taxation and finance to create special equalization rates for each portion of the Farmingdale and Amityville Union Free School Districts, which span the Suffolk County Town of Babylon and the Nassau County Town of Oyster Bay, to help fairly divide the school tax burden based on local property values. It would also authorize local assessing jurisdictions in school districts that span multiple counties to challenge an equalization rate being applied to the other taxing jurisdiction. These changes are intended to correct existing imbalances and help ensure that school taxes are distributed more fairly among property owners living in the same district but across county lines.

“Homeowners shouldn’t face significantly higher school taxes just because of which side of a county line their property is on,” said **Sen. Martinez**. “This year’s tax bills in the Suffolk portions of Farmingdale and Amityville were a clear reminder that the current equalization system creates an unfair burden for residents within the same school district. This bill provides a clear directive to establish more accurate and timely equalization rates, helping restore fairness for taxpayers.”

According to **Assemblymember Kwani O'Pharrow**, who is sponsoring the legislation in his chamber, “No family should bear an unfair burden simply because their county updates property assessments more responsibly. The recent surge in school taxes for Suffolk County residents highlights a broken system — one where outdated assessments in neighboring Nassau shift millions in tax responsibility onto Farmingdale and Amityville homeowners. It's time for a solution that restores fairness and equity across district lines.”

With the Senate's approval, the legislation now awaits a vote in the Assembly. If it is passed and signed into law by the governor, the change would take effect immediately.

In December 2024, Suffolk County residents in the Farmingdale and Amityville school districts **were shocked** to receive school tax bills that had surged by up to 17%, while their Nassau County counterparts saw little to no increase or a slight decrease. In Farmingdale, the result was an estimated \$5 million increase in the school tax burden for Suffolk homeowners, while Nassau residents saw their share drop by about \$1 million. This was also true in Amityville, where Suffolk residents faced a nearly \$3 million increase. The discrepancy was the result of Nassau County's property assessments remaining unchanged, whereas Suffolk County's assessments reflected recent market increases. Consequently, Suffolk residents were responsible for a disproportionately larger share of the school tax levy.

Equalization rates are tools used by New York State to ensure that property taxes are distributed fairly, especially when school districts span multiple municipalities with differing property values. They adjust for variations in local assessments to allocate tax burdens equitably. However, when assessments are not updated consistently across regions, it can lead to significant imbalances, as seen in this case.

Town of Babylon **Supervisor Rich Schaffer** said, "I want to thank State Senator Monica Martinez and Assemblyman Kwani O'Pharrow for their unwavering commitment to fairness and their leadership in introducing this critical legislation. Their partnership has been instrumental in our fight to correct the unjust tax burden placed on Babylon homeowners. Together, we will keep pushing for accountability and relief for our community."

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#### RELATED LEGISLATION

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## 2025-S8151

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- Introduced
- - In Committee Assembly
  - In Committee Senate
- - On Floor Calendar Assembly
  - On Floor Calendar Senate
- - Passed Assembly
  - Passed Senate
- Delivered to Governor
- Signed By Governor
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Authorizes the commissioner of taxation and finance to establish segment special equalization rates for certain school districts

May 15, 2025

In Assembly Committee

Sponsored by **Monica R. Martinez**

Do you support this bill?

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