

# **Multifamily Housing on Long Island:**

## **Its Impact on Numbers of School-Age Children & School District Finances**

**By Pearl M. Kamer, Ph.D.  
Chief Economist, Long Island Association, Inc.  
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The Long Island Housing Partnership, Inc.**

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## Summary of Findings

Long Island's housing mix no longer meets the needs of many of its residents, particularly young people who have not yet started a family and senior "empty nesters" who no longer want the burdens of homeownership. The absence of an appropriate, affordable housing mix, including rental units, has been a major factor in the declining number of young residents, those between ages 25 and 44, on Long Island. According to the U.S. Census Bureau, the number of Nassau-Suffolk residents in this age cohort declined by 145,000 persons between 2000 and 2008, a drop of 18%. The brain drain on Long Island is actually worse than the comparable brain drain in upstate New York. Young workers form the backbone of the Long Island economy. When they leave, they take their skills with them. The loss of these skills could impede Long Island's recovery from the current economic recession.

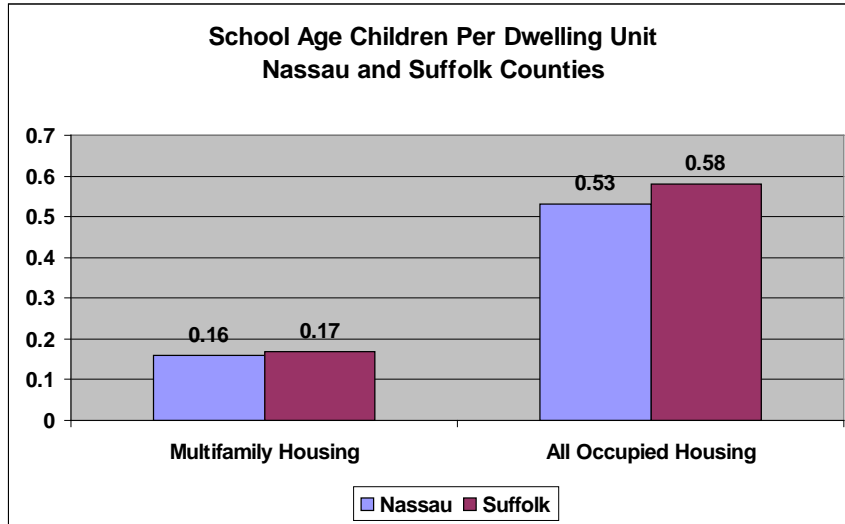
The failure to build multifamily housing is largely attributable to the mistaken belief that such housing generates more school-age children than traditional single-family homes and that the school taxes paid by multifamily housing complexes don't cover the costs of educating the children these complexes generate. Many credible research studies have debunked this myth but the myth persists.

The purpose of this study is to provide definitive information concerning the number of school-age children per dwelling unit in multifamily housing on Long Island and to establish whether these developments are tax positive or tax negative for the school districts in which they are located. A secondary purpose is to ascertain what factors influence the ratio of school-age children per dwelling unit and what factors influence whether a given multifamily housing complex is tax positive or tax negative.

The staffs of the Nassau and Suffolk County Planning Departments, the Long Island Regional Planning Council and the Long Island Housing Partnership compiled the database used in this analysis. The database contains the following information: type of development (condo, coop, rental unit, senior unit), year built, location by town, community and school district, number of dwelling units, school property taxes paid, number of school-age children, cost to educate these children and the tax positive/negative status of each complex.

**School-Age Children Per Dwelling Unit.** The 140 Nassau County multifamily housing complexes for which usable data were obtained had 10,926 dwelling units and generated 1,770 school age children. *This is equivalent to a ratio of 0.16 school-age children per dwelling unit. The comparable ratio for all occupied residential dwelling units in Nassau County was 0.53 in 2008, according to the U.S. Census Bureau.*

The 186 Suffolk multifamily housing complexes contained 24,978 dwelling units and generated 4,232 school-age children. *This is equivalent to a ratio of 0.17 school-age children per dwelling unit. The comparable ratio for all occupied residential dwelling units in Suffolk County was 0.58 in 2008.*



**Determinants of the Ratio of School Age Children Per Dwelling Unit.** A series of statistical regressions was used to evaluate the influence of various factors on the ratio of school age children per dwelling unit in multifamily housing on Long Island. These explanatory variables included factors specific to each multifamily housing complex and socioeconomic variables pertaining to the communities containing multifamily housing. The socioeconomic variables came from the 2008 American Community Survey, a Census Bureau publication. The explanatory variables used are summarized below.

**Explanatory Variables Selected For Analysis**

<b>Characteristics of the Multifamily Housing Complex</b>
Type of Development (condo, coop, rental unit)
Number of Units in Complex
<b>Socioeconomic Characteristics of the Community</b>
Median Household Income
Per Capita Income
Percent of People Below the Poverty Line
Rental Housing as a Percent of all Housing Units
Average Household Size of Rental Units
Average Household Size of Owner Units
Median Value of Owner-Occupied Housing

Type of development and number of units per complex did not significantly influence the ratio of school-age children per dwelling unit. *However, the socioeconomic factors, although not significant individually, collectively accounted for 34% of differences in school-age children per dwelling unit in Nassau and for 21% of these differences in Suffolk.*

The fact that the socioeconomic variables were more influential in Nassau than in Suffolk may reflect the fact that Nassau is the older suburb and that its communities have become more highly stratified by income, housing values and other economic variables. *It seems likely that the socioeconomic characteristics of the residents of multifamily housing would have had even more of a bearing on the ratio of school-age children per dwelling unit. However, this information was not available from the database.*

Multiple Regression, Nassau All Socioeconomic Variables		Multiple Regression, Suffolk All Socioeconomic Variables	
Multiple R	0.58255	Multiple R	0.45522
<b>R Square</b>	<b>0.33937</b>	<b>R Square</b>	<b>0.20722</b>
Adjusted R Square	0.29007	Adjusted R Square	0.15059

**Tax Positive/Tax Negative Status of Multifamily Housing.** The database contained information concerning whether each complex was tax negative or tax positive and by how much.

- *Almost two-thirds of the multifamily housing complexes studied were tax positive.*
- *Of the 140 multifamily housing complexes studied in Nassau, 89 or 64% were tax positive and the remaining 51, 36%, were tax negative.*
- *Of the 186 Suffolk multifamily housing complexes studied, 111 or 60% were tax positive and the remaining 75, 40%, were tax negative.*

Two sets of regressions were performed to ascertain which factors influenced whether a complex was tax positive or tax negative. The first set of regressions used explanatory variables related to the multifamily housing complexes. A second set of regressions examined whether the financial characteristics of the individual school districts containing multifamily house had a bearing on their tax positive/tax negative status. This information was obtained from the New York State Education Department for the 2006-07 school year.

**Factors Related to the Multifamily Housing Complex**

School Taxes per Dwelling Unit	Number of Students in Complex
School Taxes per Student	Number of Units in Complex
Total Taxes Paid by Complex	Added School Costs Generated

**Financial Variables for Individual School Districts**

Expenditures Per Pupil
Revenues Per Pupil
Ratio of State Aid to Total Spending
Ratio of Instructional Salaries to Total Spending
Ratio of Administrative Spending to Total Spending
Ratio of Operations & Maintenance Spending to Total Spending
Ratio of Debt Service to Total Spending
School District Income & Property Wealth Per Student
Local Revenue Effort

Two variables, additional school costs created by children in the multifamily housing complexes studied and additional taxes paid by each complex, accounted for 100% of the differences in the tax positive/tax negative status of the multifamily housing complexes studied. That is, the R Square for these variables was a perfect “1”, an expected result.

Added School Taxes & Added School Costs, Nassau		Added School Taxes & Added School Costs, Suffolk	
Multiple R	1.00000	Multiple R	1.00000
<b>R Square</b>	<b>1.00000</b>	<b>R Square</b>	<b>1.00000</b>
Adjusted R Square	1.00000	Adjusted R Square	1.00000
Observations	140	Observations	159

Collectively, the financial variables for individual school districts accounted for 20% of differences in the tax positive/tax negative status of multifamily housing complexes in Nassau and for 19% of these differences in Suffolk. School district finances appear to have some bearing on whether multifamily developments are tax positive or tax negative. More research is needed to understand the relationship between the financial status of given school districts and the tax positive/tax negative status of multifamily housing in those districts.

<b>Multiple Regression, Nassau</b>		<b>Multiple Regression, Suffolk</b>	
<b>All School Finance Factors</b>		<b>All School Finance Factors</b>	
Multiple R	0.45117	Multiple R	0.43575
<b>R Square</b>	<b>0.20355</b>	<b>R Square</b>	<b>0.18988</b>
Adjusted R Square	0.10643	Adjusted R Square	0.06714

**Conclusions.** The foregoing results are remarkably consistent for both Nassau and Suffolk Counties. They are also consistent with the conclusions of prior studies regarding the ratio of school-age children per dwelling unit in multifamily housing.

- Clearly, multifamily housing generates far fewer school-age children per residential dwelling unit than suburban housing in general.
- Equally significant, multifamily housing is not necessarily tax negative for school districts. Approximately two-thirds of the multifamily housing complexes analyzed in this study were actually tax positive.
- Socioeconomic factors, principally income levels, have a bearing on the ratio of school-age children per dwelling unit in multifamily housing.
- The financial characteristics of individual school districts containing multifamily housing may have a bearing on the tax positive/tax negative status of these complexes. Further research is needed in this area.

# Multifamily Housing on Long Island: Impact on Numbers of School-Age Children And School District Finances

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<b>Background &amp; Purposes of Current Study</b>
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**Background.** Long Island contains a much smaller proportion of multifamily housing units, particularly rental units, than most other suburban counties in the New York Metropolitan Region. For example, rental housing accounted for only 16.4% of all occupied housing units in Nassau and for 17.9% of those in Suffolk according to 2008 census data. By contrast, rental units accounted for 37.1% of all occupied housing units in nearby Westchester County.

### The Ratio of Rental Housing to All Occupied Housing

County	No. of Rental Units	All Occupied Housing Units	Rental Units/All Occupied Units
Nassau	71,420	435,069	16.4%
Suffolk	85,361	475,966	17.9%
Westchester	126,183	340,377	37.1%

Source: U.S. Bureau of the Census, American Community Survey, 2008

Due to the relative scarcity of multifamily rental apartments, condominiums and coops, Long Island’s housing mix no longer meets the needs of its resident population, which contains proportionately more singles, young couples without children and senior “empty nesters”, than in prior decades. The lack of appropriate, affordable multifamily housing has been a major factor in the declining number of persons age 25 through 44 residing on Long Island. According to the U.S. Census Bureau, the number of Nassau-Suffolk residents in this age cohort declined from 828,000 in 2000 to 683,000 in 2008, a drop of 145,000 persons or 18%. The “brain drain” on Long Island is actually worse than the comparable brain drain in upstate New York. Young workers form the backbone of the Long Island economy. The loss of their skills could impede Long Island’s recovery from the current economic recession.

### Population by Age Cohort, Nassau and Suffolk Counties, 2000 Through 2008

Year*	Under 5	5-13	14-17	18-24	25-44	45-64	65+	Total
2000	186,810	365,882	146,306	207,245	828,103	655,810	369,581	<b>2,759,737</b>
2001	184,639	370,201	149,157	217,518	817,896	678,211	373,754	<b>2,791,376</b>
2002	182,597	371,363	153,973	223,337	806,621	702,000	377,603	<b>2,817,494</b>
2003	181,436	369,496	158,948	230,501	792,139	726,381	380,941	<b>2,839,842</b>
2004	180,008	364,251	165,425	239,588	771,891	750,853	384,257	<b>2,856,273</b>
2005	176,998	356,794	170,019	249,705	744,851	775,167	386,707	<b>2,860,241</b>
2006	172,861	350,440	172,107	259,874	718,061	798,849	389,766	<b>2,861,958</b>
2007	169,162	343,518	172,338	269,173	696,230	819,765	394,607	<b>2,864,793</b>
2008	165,394	337,780	169,421	273,460	683,230	834,286	400,278	<b>2,863,849</b>

\*Population estimates as of July 1<sup>st</sup> of each year

Source: U.S. Census Bureau, Population Estimates Program

The failure to build multifamily housing, including rental housing, is largely attributable to the widespread but mistaken belief that such housing generates more school-age children than traditional one-family, owner-occupied homes and that the school taxes generated by multifamily housing developments do not cover the cost of educating the school-age children they generate.

Several credible research studies have found that multifamily housing, including rental housing, generates significantly fewer school-age children than traditional single-family homes. The explanation is that residents who favor higher density condominium or rental housing tend to be young singles and couples

without children or seniors who no longer want the burdens of homeownership. By contrast, households with school-age children generally prefer traditional single-family houses with adequate yard space in which their children can play.

Research by the National Multi Housing Council found that on a unit-by-unit basis, single-family homes generate three times as many school-age children as rental apartments. The Council found that on average there are 64 school-age children for every 100 new single-family houses but just 21 children for every 100 new rental apartments. The Council also found a close correlation between income levels and the number of school-age children in rental apartments. Households earning up to 70 percent of the area median income (AMI) generated an average of 0.37 school children per household. Households with incomes that were 170 percent of the AMI or greater averaged just 0.13 school-age children per household. This information and related research can be found on the National Multi Housing Council's Web site at <http://www.nmhc.org>.

**School-Age Children Per Rental Apartment  
Based on Percent of Area Median Income**

Percent of Area Median Income	School-Age Children Per Household
Less than 50%	0.37
50% to 70%	0.37
80% to 119%	0.24
120% to 170%	0.21
170% or Higher	0.13

Source: National Multi Housing Council, July 11, 2002

Analysis of data from multifamily housing communities on Long Island confirms that such communities generate relatively small numbers of school-age children. The Hamlet at Olde Oyster Bay, with 370 condominiums, generated 0.21 school children per dwelling unit based on 2005 enrollment data obtained from the Plainview-Old Bethpage School District where the development is located.

**Enrollments by Grade Level, The Hamlet at Olde Oyster Bay, 2005**

Grade Level	Number of Students
Kindergarten	7
Grades 1 to 4	20
Grades 5 to 8	32
Grades 9 to 12	19
<b>Total</b>	<b>78</b>
<b>Housing Units</b>	<b>370</b>
<b>School Enrollment Per Housing Unit</b>	<b>0.21</b>

Similar results were obtained for Chatham at North Hills and Gracewood at North Hills, two condominium developments located in the Manhasset School District. Chatham has 144 planned homes of which 80% or 115 were occupied at the time of the survey. Gracewood contained 141 occupied homes. The school district indicated that as of 2008, 54 students from these developments were enrolled in its schools. Given the 256 homes involved -- 115 in Chatham and 141 in Gracewood -- 54 students are equivalent to a ratio of 0.21 students per dwelling unit, identical to the ratio for the Hamlet at Olde Oyster Bay.



There were similar findings with respect to rental housing on Long Island. In February 2005, Freudenthal & Elkowitz Consulting Group, at the request of AvalonBay Communities, Inc., requested information from the school districts in which AvalonBay rental communities were located to determine the number of public school enrollments generated by these communities. Specifically, Freudenthal & Elkowitz consulted with the Long Beach Central School District, the Glen Cove Union Free School District, the Half Hollow Hills Central School District and the Smithtown Central School District. This study was updated in April 2007 to include the community of Avalon Pines. Written replies from these districts led to the finding that there were an average of 0.16 public school students per dwelling unit in these developments.

**School-Age Children in Avalon Bay Communities on Long Island, April 2007**

<b>Community</b>	<b>No. Of Units</b>	<b>No. Of Enrollments</b>	<b>Children/ Unit</b>
Avalon Towers, Long Beach	109	0	.000
Avalon at Glen Cove	256	4	.016
Avalon Court & Avalon Court North, Melville	494	154	.312
Avalon Commons, Smithtown	312	57	.183
Avalon Pines	450	47	.104
<b>Total</b>	<b>1,621</b>	<b>262</b>	<b>.162</b>

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**Purpose of this Study.** This study seeks to build upon existing research to determine the number of school-age children per dwelling unit in multifamily condominiums, coops and rental apartments on Long Island and to ascertain the impact of multifamily housing on school district finances. A secondary goal is to evaluate what factors influence the ratio of school-age children per dwelling unit and help determine whether a given multifamily housing complex is tax positive or tax negative. The current research is predicated on a much larger database than most previous studies, which should lead to definitive results.

The staffs of the Nassau and Suffolk County Planning Departments, the Long Island Regional Planning Council and the Long Island Housing Partnership painstakingly compiled the database over many months. It includes information about the type of development (condo, coop, rental unit, senior unit), location by town, community and school district, number of housing units in each complex, school property taxes paid per housing unit and per complex, number of school-age children per complex, cost to educate these children and the tax positive/negative status of each complex. A detailed description of the methodology used to develop this database appears in Appendix A.

Multifamily housing complexes with no reported school-age children, mostly age-restricted senior complexes, were eliminated from the database. Developments with incomplete or conflicting data were also eliminated. Usable data were obtained for 140 multifamily housing complexes in Nassau and for 186 in Suffolk. Data for the individual housing complexes studied appears in Appendices B and C.

**School-Age Children in Multifamily Housing on Long Island**

The 140 multifamily housing complexes in Nassau County contained 10,926 dwelling units and generated 1,770 school age children. *This is equivalent to a ratio of 0.16 school-age children per dwelling unit. The comparable ratio for all occupied residential dwelling units in Nassau County was 0.53 in 2008.*

**School-Age Children per Dwelling Unit  
In Multifamily Housing Complexes, Nassau County, by Town & City**

Town/City	No. Of Complexes	No. Of Units	No. Of Children	Children/ Unit
Glen Cove City	8	862	54	0.06
Long Beach City	14	858	26	0.03
Hempstead Town	60	3,554	677	0.19
North Hempstead Town	35	1,937	264	0.14
Oyster Bay Town	23	3,715	749	0.20
<b>Total Nassau</b>	<b>140</b>	<b>10,926</b>	<b>1,770</b>	<b>0.16</b>

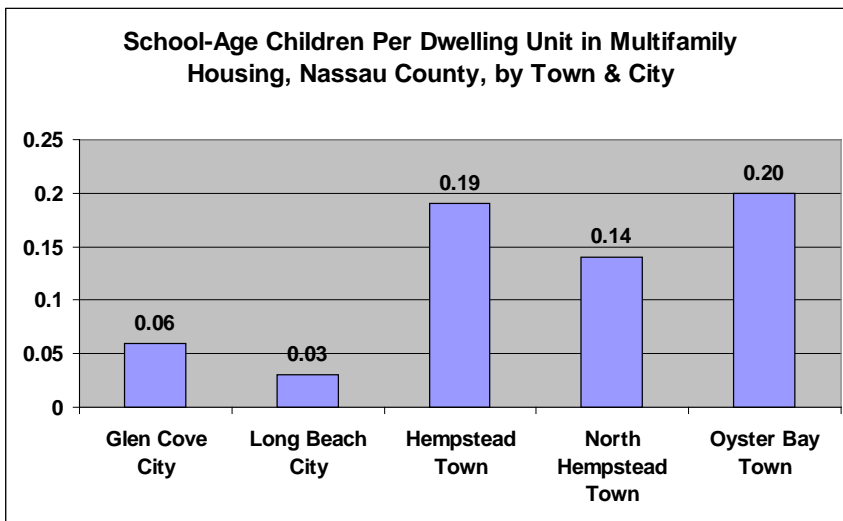
**School-Age Children Per Occupied Residential Dwelling Unit, Nassau County, 2008**

<b>Occupied Dwelling Units</b>	<b>435,069</b>
<b>School-Age Children</b>	<b>232,538</b>
Kindergarten	14,942
Grades 1-8	138,219
Grades 9-12	79,377
<b>School-Age Children/Occupied Dwelling Units</b>	<b>0.53</b>

Source: U.S. Census Bureau, American Community Survey, 2008

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The 186 Suffolk multifamily housing complexes contained 24,978 dwelling units and generated 4,232 school-age children. *This is equivalent to a ratio of 0.17 school-age children per dwelling unit. The comparable ratio for all occupied residential dwelling units in Suffolk County was 0.58 in 2008.*

**School-Age Children per Dwelling Unit  
In Multifamily Housing Complexes, Suffolk County, by Town**

Town	No. Of Complexes	No. Of Units	No. Of Children	Children/ Unit
Babylon	23	2,030	288	0.14
Brookhaven	46	11,356	1,813	0.16
East Hampton	10	632	45	0.07
Huntington	25	1,719	502	0.29
Islip	48	5,835	1,203	0.21
Riverhead	8	924	105	0.11
Smithtown	19	2,210	261	0.12
Southampton	5	138	11	0.08
Southold	2	134	4	0.03
<b>Total Suffolk</b>	<b>186</b>	<b>24,978</b>	<b>4,232</b>	<b>0.17</b>

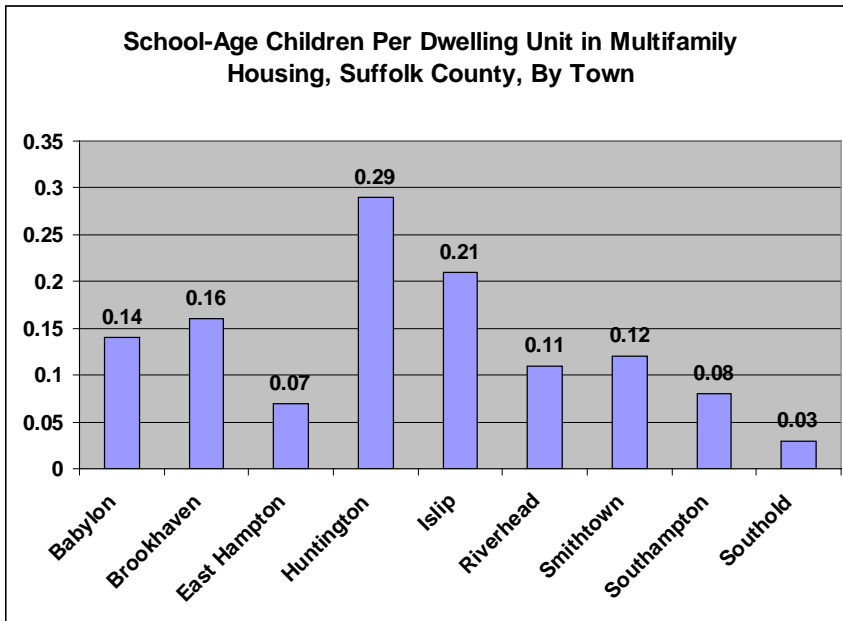
**School-Age Children Per Occupied Residential Dwelling Unit Suffolk County, 2008**

<b>Occupied Dwelling Units</b>	<b>475,966</b>
<b>School-Age Children</b>	<b>274,894</b>
Kindergarten	17,696
Grades 1-8	165,813
Grades 9-12	91,385
<b>School-Age Children/Occupied Dwelling Units</b>	<b>0.58</b>

Source: U.S. Census Bureau, American Community Survey, 2008

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**Determinants of School-Age Children Per Dwelling Unit**

**Methodology.** Regression analysis was used to assess what factors influence the ratio of school-age children per dwelling unit in multifamily housing on Long Island. Regression analysis indicates how much of the variance in the dependent or Y variable, in this case the ratio of school age children per dwelling unit, can be explained by the independent or X variables being tested.

The first set of regressions utilized two independent or explanatory variables: type of development (condo, coop or rental unit) and size of development (number of units).

The second set of regressions utilized socioeconomic data pertaining to the communities containing multifamily housing complexes. This information was obtained from 2008 census data. In Nassau, socioeconomic data were available for Baldwin, East Meadow, Franklin Square, Freeport, Garden City, Glen Cove, Hempstead, Levittown, Long Beach, Massapequa, Merrick, Oceanside, Plainview, Rockville Centre, Uniondale and Valley Stream. Collectively, these communities contained 73 multifamily housing complexes with a total of 5,371 dwelling units. These units generated 795 school age children. The socioeconomic factors used in the regressions are shown in Appendix D.

In Suffolk, socioeconomic data were available for Copiague, Deer Park, Lindenhurst, Centereach, Coram, East Patchogue, Medford, Ronkonkoma, Selden, Commack, Dix Hills, Huntington Station, Bay Shore, Brentwood, Central Islip, Hauppauge, Holbrook, West Islip and Smithtown. Collectively, these communities contained 75 multifamily housing complexes with a total of 15,605 dwelling units. These units generated 2,444 school age children. The socioeconomic factors used in the regressions are shown in Appendix E.

**The Dependent and Independent Variables Used in Regression Analysis of the Ratio of School-Age Children per Dwelling Unit**

<b>Dependent (Y) Variable</b>	Ratio of School-Age Children Per Dwelling Unit
<b>Independent (X) Variables</b> (Pertaining to the Development)	Type of Development (condo, coop, rental unit) Number of Units in Complex
<b>Independent (X) Variables</b> (Pertaining to the Community)	Median Household Income Per Capita Income Percent of People Below the Poverty Line Rental Housing as a Percent of all Housing Units Average Household Size of Rental Units Average Household Size of Owner Units Median Value of Owner-Occupied Housing

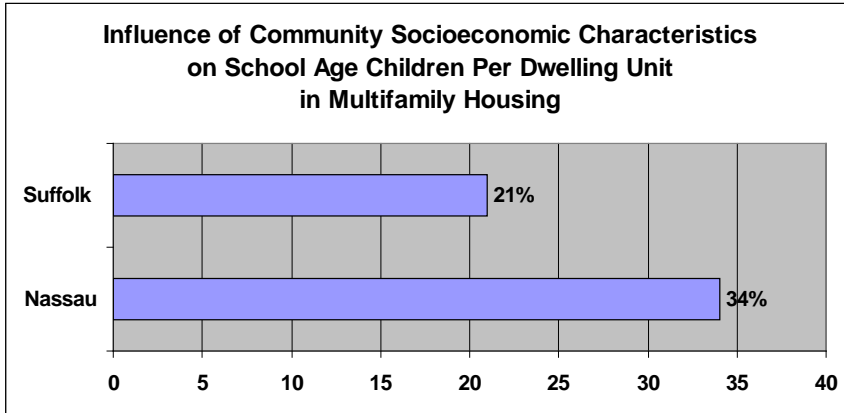
**Findings.** The type and size of the multifamily housing complexes studied accounted were not significant in accounting for differences in the ratio of school-age children per dwelling unit in the multifamily housing complexes studied.

There was a stronger relationship between the socioeconomic characteristics of the communities containing multifamily housing and the ratio of school-age children per dwelling unit. *Although these factors were not significant individually, collectively they explained 34% of differences in this ratio in Nassau and 21% of these differences in Suffolk.* The fact that the socioeconomic variables had a greater influence in Nassau than in Suffolk may reflect the fact that Nassau is the older suburb and that its communities have over time become more highly stratified by income, housing values and other economic variables.

While the socioeconomic characteristics of individual communities do appear to exert an influence on ratios of school-age children per dwelling unit in multifamily housing, the socioeconomic characteristics of the residents themselves probably would have had a much greater influence on this ratio. However, this information was not available from the database.

Multiple Regression, Nassau All Socioeconomic Variables*		Multiple Regression, Suffolk All Socioeconomic Variables*	
Multiple R	0.58255	Multiple R	0.45522
<b>R Square</b>	<b>0.33937</b>	<b>R Square</b>	<b>0.20722</b>
Adjusted R Square	0.29007	Adjusted R Square	0.15059

\*Removing independent variables that measured the same thing before performing the multiple regressions eliminated multicollinearity in the data. Examples include median household income and per capita income.



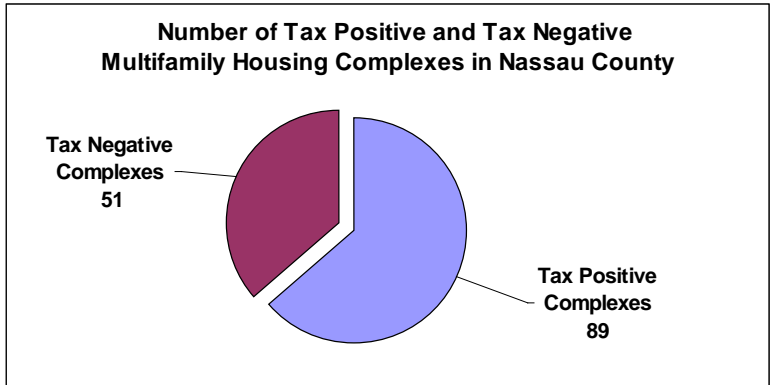
### The School Tax Impact of Multifamily Housing on Long Island

The database contained information about the school taxes paid by each multifamily housing complex and the additional school costs generated by children in the complex. This made it possible to determine whether each complex was tax positive or tax negative and by how much. Almost two-thirds of the multifamily housing complexes studied were tax positive.

- *Of the 140 Nassau multifamily housing complexes studied, 89 or 64% were tax positive and the remaining 51, 36%, were tax negative.*
- *Of the 186 Suffolk multifamily housing complexes studied, 111 or 60% were tax positive and the remaining 75, 40%, were tax negative.*

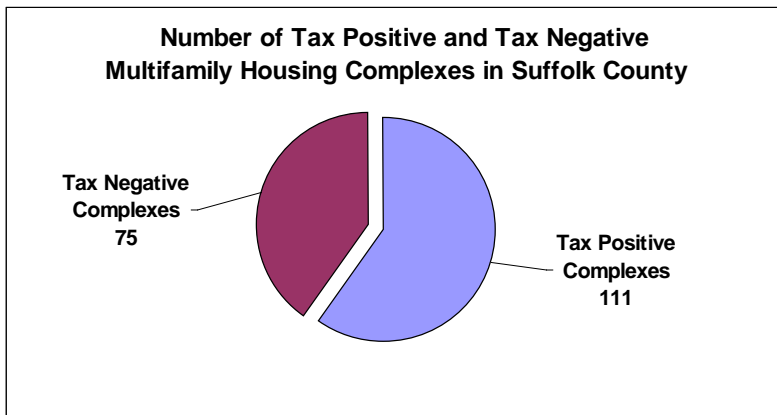
#### Tax Positive vs. Tax Negative Status Multifamily Housing Complexes in Nassau County, by Town & City

Town	No. of Complexes	No. of Units	No. of Children	No. Tax Positive	No. Tax Negative
Glen Cove City	8	862	54	4	4
Long Beach City	14	858	26	12	2
Hempstead Town	60	3,554	677	35	25
North Hempstead Town	35	1,937	264	21	14
Oyster Bay Town	23	3,715	749	17	6
<b>Total Nassau</b>	<b>140</b>	<b>10,926</b>	<b>1,770</b>	<b>89</b>	<b>51</b>



**Tax Positive vs. Tax Negative Status  
Multifamily Housing Complexes in Suffolk, by Town**

Town	No. of Complexes	No. of Units	No. of Children	No. Tax Positive	No. Tax Negative
Babylon	23	2,030	288	12	11
Brookhaven	46	11,356	1,813	25	21
East Hampton	10	632	45	4	6
Huntington	25	1,719	502	17	8
Islip	48	5,835	1,203	28	20
Riverhead	8	924	105	5	3
Smithtown	19	2,210	261	18	1
Southampton	5	138	11	0	5
Southold	2	134	4	2	0
<b>Total Suffolk</b>	<b>186</b>	<b>24,978</b>	<b>4,232</b>	<b>111</b>	<b>75</b>



Several regressions were performed to assess what factors influenced the tax positive/tax negative status of individual multifamily housing complexes. The first set of regressions used explanatory factors related to each multifamily complex.

**Regressions Using Explanatory Variables Pertaining to Each Housing Complex**

<b>Dependent (Y) Variable</b>	Tax Positive/Tax Negative Status in Dollars
<b>Independent (X) Variables</b> (Pertaining to Each Multifamily Complex)	School Taxes per Dwelling Unit School Taxes per Student Total Taxes Paid by Complex Number of Students in Complex Number of Units in Complex Added School Costs Incurred

In Nassau, the most significant factor in determining whether a given multifamily complex was tax positive or tax negative was the amount of school taxes paid by each housing complex. This variable explained almost 38% of the differences in tax positive/tax negative status for multifamily developments studied.

In Suffolk, the most significant factor in determining whether a given multifamily housing complex was tax positive or tax negative was the additional school costs generated by the housing complex. This variable explained almost 63% of the differences in tax positive/tax negative status.

In both counties, additional school costs incurred and school taxes paid by each multifamily complex explained 100% of the variations in tax positive/tax negative status of multifamily housing complexes studied. In other words, the R Square for a multiple regression incorporating these two variables was a perfect "1". This finding was expected.

School Taxes Paid & Added School Costs, Nassau		School Taxes Paid & Added School Costs, Suffolk	
Multiple R	1.00000	Multiple R	1.00000
<b>R Square</b>	<b>1.00000</b>	<b>R Square</b>	<b>1.00000</b>
Adjusted R Square	1.00000	Adjusted R Square	1.00000
Observations	140	Observations	159

A second series of regressions related the financial characteristics of the school districts containing multifamily housing complexes to the tax positive/tax negative status of those complexes. Financial data for ten Nassau school districts and eleven Suffolk school districts were obtained from the New York State Education Department. These statistics appear in Appendices F and G. All of these school districts contained multifamily housing complexes that generated children.

**School District Variables Used in the Analysis of the Tax Positive/Tax Negative Status of Multifamily Residential Complexes on Long Island**

<b>Dependent (Y) Variable</b>	Tax Positive/Tax Negative Status of Complex in Dollars
<b>Independent (X) Variables</b> (Pertaining to a Sample of School Districts)	Expenditures Per Pupil Revenues Per Pupil Ratio of State Aid to Total Spending Ratio of Instructional Salaries to Total Spending Ratio of Administrative Spending to Total Spending Ratio of Operations & Maintenance Spending to Total Spending Ratio of Debt Service to Total Spending School District Income & Property Wealth Per Student Local Revenue Effort/Total Expenditures

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### School Districts Studied

Nassau Districts	No. of Multifamily Housing Complexes	Suffolk Districts	No. of Multifamily Housing Complexes
Glen Cove	8	Copiague	5
Long Beach	14	Three Village	5
Freeport	11	Bay Shore	12
Hempstead	12	Central Islip	3
Lawrence	7	Connetquot	5
Uniondale	2	East Islip	5
Great Neck	16	Islip	3
Herricks	8	Sachem	9
Jericho	7	Riverhead	8
Syosset	8	Smithtown	12
<b>Total</b>	<b>93</b>	Half Hollow Hills	11
		<b>Total</b>	<b>78</b>

Individually, the school district financial variables were not significant in explaining differences in the tax positive/tax negative status of the housing complexes studied. The only explanatory factor that showed some influence on tax positive/tax negative status was the ratio of school district debt service to total school district expenditures.

*Collectively, however, the school district financial variables accounted for 20% of the differences in tax positive/tax negative status in Nassau and for 19% of these differences in Suffolk.* More research is needed to understand the relationship between the financial status of given school districts and the tax positive/tax negative status of multifamily housing in those districts.

#### Nassau Results

Expenditures Per Pupil	
Multiple R	0.06056
<b>R Square</b>	<b>0.00367</b>
Adjusted R Square	-0.00728

Revenue Per Pupil	
Multiple R	0.06717
<b>R Square</b>	<b>0.00451</b>
Adjusted R Square	-0.00643

State Aid/Total Spending	
Multiple R	0.11529
<b>R Square</b>	<b>0.01329</b>
Adjusted R Square	0.00245

#### Suffolk Results

Expenditures Per Pupil	
Multiple R	0.08640
<b>R Square</b>	<b>0.00747</b>
Adjusted R Square	-0.00577

Revenue Per Pupil	
Multiple R	0.06406
<b>R Square</b>	<b>0.00410</b>
Adjusted R Square	-0.00918

State Aid/Total Spending	
Multiple R	0.14625
<b>R Square</b>	<b>0.02139</b>
Adjusted R Square	0.00834

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Teacher Salaries/Total Spending	
Multiple R	0.15747
<b>R Square</b>	<b>0.02480</b>
Adjusted R Square	0.01408

Teacher Salaries/Total Spending	
Multiple R	0.08322
<b>R Square</b>	<b>0.00693</b>
Adjusted R Square	-0.00632

Benefits/Total Spending	
Multiple R	0.02193
<b>R Square</b>	<b>0.00048</b>
Adjusted R Square	-0.01050

Benefits/Total Spending	
Multiple R	0.00223
<b>R Square</b>	<b>0.00000</b>
Adjusted R Square	-0.01333

Administrative Spending/ Total Spending	
Multiple R	0.08552
<b>R Square</b>	<b>0.00731</b>
Adjusted R Square	-0.00359

Administrative Spending/ Total Spending	
Multiple R	0.16773
<b>R Square</b>	<b>0.02813</b>
Adjusted R Square	0.01518

Maintenance Spending/ Total Spending	
Multiple R	0.11192
<b>R Square</b>	<b>0.01253</b>
Adjusted R Square	0.00168

Maintenance Spending/ Total Spending	
Multiple R	0.16811
<b>R Square</b>	<b>0.02826</b>
Adjusted R Square	0.01530

Debt Service/ Total Spending	
Multiple R	0.22003
<b>R Square</b>	<b>0.04841</b>
Adjusted R Square	0.03795

Debt Service/ Total Spending	
Multiple R	0.31698
<b>R Square</b>	<b>0.10048</b>
Adjusted R Square	0.08848

#### Nassau Results

Per Pupil Wealth	
Multiple R	0.02072
<b>R Square</b>	<b>0.00043</b>
Adjusted R Square	-0.01055

#### Suffolk Results

Per Pupil Wealth	
Multiple R	0.18459
<b>R Square</b>	<b>0.03407</b>
Adjusted R Square	0.02120

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Revenue Effort	
Multiple R	0.08757
<b>R Square</b>	<b>0.00767</b>
Adjusted R Square	-0.00324

Revenue Effort	
Multiple R	0.02037
<b>R Square</b>	<b>0.00041</b>
Adjusted R Square	-0.01291

Multiple Regression All School Finance Factors	
Multiple R	0.45117
<b>R Square</b>	<b>0.20355</b>
Adjusted R Square	0.10643

Multiple Regression All School Finance Factors	
Multiple R	0.43575
<b>R Square</b>	<b>0.18988</b>
Adjusted R Square	0.06714

## Conclusions

The foregoing results are remarkably consistent for both Nassau and Suffolk Counties. They are also consistent with the conclusions of prior studies regarding the ratio of school-age children per dwelling unit in multifamily housing.

- Clearly, multifamily housing generates far fewer school-age children per residential dwelling unit than suburban housing in general.
- Equally significant, multifamily housing is not necessarily tax negative for school districts. Approximately two-thirds of the multifamily housing complexes analyzed in this study were actually tax positive.
- Socioeconomic factors, principally income levels, have a bearing on the ratio of school-age children per dwelling unit in multifamily housing.
- The financial characteristics of individual school districts containing multifamily housing may have a bearing on the tax positive/tax negative status of these complexes. Further research is needed in this area.

## Appendix Tables

### Appendix A - Data Collection Methodology

The methodology described in this Appendix pertains to compilation of the Suffolk County database. A similar methodology was used in compiling data for Nassau County. The foundation of the database was the multi-unit housing inventory maintained by the Suffolk County Planning Department. Principal Planner Peter Lambert has enhanced and updated the inventory, making it available in spreadsheet and database formats. The inventory includes the following information: type of multi-unit facility (rental apartments, coops, condos, senior citizen and subsidized apartments), name of town, name of community, name of complex (if any), approximate street location, year built, tax map number(s), and number of units.

Information in the database comes from a variety of sources, including Internet search engines, aerial photographs, tax map data, field inspection, news articles, advertisements, and contacts with local government and non-profit agencies. The Multi-Unit Housing and School Property Tax Database is a subset of Suffolk Planning's larger inventory. It includes only those multi-unit housing complexes built after 1970. To the extent possible, those multi-unit complexes that contain a significant number of age-restricted units or combine a significant number of detached, single-family housing units with attached units, have been eliminated from the database. Developments with incomplete information were also eliminated.

Mr. Seth Forman of the Long Island Regional Planning Council augmented the multi-unit database by adding the following information: Total School Property Taxes Paid 2006-2007, School Property Taxes Paid Per Unit 2006-2007, School Property Taxes Per Student 2006-2007, Total School Property Tax Cost for Students in Complex, and School Property Tax Positive/Negative. School property taxes for each multi-unit complex were obtained from the Suffolk County Tax Roll maintained by the Suffolk County Treasurer for the school fiscal year 2006-2007. Data on this tax roll originate with the assessors of each of the ten towns in Suffolk County and is presumed to be accurate.

The tax roll includes categories of information for each taxable parcel, including section/tax/block/lot number, street address of owner, street address of parcel, school district, school district property taxes, total property taxes, property taxes due all other taxing jurisdictions, and land use classification. In general, rental apartments are listed as commercial properties (400s in state assessment code manual) and include only one or a few owners directly paying property taxes. Cooperative apartments and condominiums are typically listed as separate, individually owned units and classified as residential properties (200s in state assessment code manuals). In the case of cooperatives and condominiums, taxes paid by each unit in a complex to the school district were aggregated. In a few instances, the property taxes paid to school districts for some units in a given complex were not retrievable. Where appropriate, the average property tax paid to the school district for units in that complex were allocated to the proper number of units in that complex, as indicated on the tax maps (i.e. if the tax maps indicated there were 130 units in a complex but only 125 units were found on the tax roll, the average property tax for the units found would be allocated to the five units that were not found). For east end towns, hotel or motel conversions and complexes primarily for seasonal renters were eliminated from the database.

School property taxes per unit were derived by dividing total school property taxes paid by a given complex by the number of units in that complex. School property taxes per student for 2006-07 were obtained from the New York State Education Department's *School Property Tax Report Cards*. The total school property tax cost for students in each complex was derived by multiplying the number of students in the complex enrolled in the school district by the school property taxes per student in 2006-07. The positive or negative tax status of each complex was derived by subtracting the total school property tax cost for students in the complex from the school property tax paid by the complex in 2006-07.

The Long Island Housing Partnership collected data on the number of students attending school from each multi-unit complex. LIHP staff undertook the task of contacting the school district in which each development was located. Freedom of Information requests sent to each district sought to identify the number of school age children generated by each multi-family development located in the district. Housing lists were adjusted as new information about a particular development became available. Outreach to town and village planning and community development departments, phone contact with management agents and field visits to developments were also utilized to gather information. Typical changes and revisions included the elimination of age restricted or senior only housing when identified, incorrect address or school district listings, misnamed developments and dual school districts for the same development.

Responses from the school districts varied with most districts complying with FOIL (Freedom of Information) requests within a reasonable time. In cases where a school district either did not respond to the FOIL or advised that no information existed in the form requested, extensive follow-up ensued. This follow-up included second mailings, mailings directly to district superintendents and constant phone contact with school district representatives. Field visits to housing developments were made to gather all street and unit numbers and this information was sent to the school district in a more detailed FOIL request. This process eventually resulted in obtaining data from all 55 school districts contacted, although some of the information was incomplete.

**Appendix B**  
**Nassau Multifamily Housing Complexes Studied**

<b>Appendix Table B-1</b>										
<b>Basic Data - Multifamily Developments with Children</b>										
<b>Glen Cove City</b>										
<b>Year</b>	<b>No. Of</b>	<b>School</b>	<b>No. Of</b>	<b>Complex Taxes/ Taxes/</b>			<b>Complex Tax Positive/Children/</b>			
<b>Built</b>	<b>Units</b>	<b>District</b>	<b>Children</b>	<b>Taxes</b>	<b>Unit</b>	<b>Student</b>	<b>Costs</b>	<b>Negative</b>	<b>Unit</b>	<b>Type*</b>
2003	256	Glen Cove	5	\$58,756	\$230	\$22,991	\$114,957	-\$56,201	0.02	3
1998	50	Glen Cove	3	\$52,198	\$1,044	\$22,991	\$68,974	-\$16,776	0.06	1
1973	184	Glen Cove	19	\$378,791	\$2,059	\$22,991	\$436,835	-\$58,045	0.10	3
1971	146	Glen Cove	4	\$121,225	\$830	\$22,991	\$91,965	\$29,260	0.03	2
1986	16	Glen Cove	1	\$151,569	\$9,473	\$22,991	\$22,991	\$128,578	0.06	1
1985	62	Glen Cove	19	\$56,746	\$915	\$22,991	\$436,835	-\$380,090	0.31	1
1983	37	Glen Cove	2	\$146,149	\$3,950	\$22,991	\$45,983	\$100,167	0.05	1
1983	111	Glen Cove	1	\$273,804	\$2,467	\$22,991	\$22,991	\$250,813	0.01	1
<b>Total</b>	<b>862</b>		<b>54</b>						<b>0.06</b>	

\*1 - Condo, 2—Coop, 3 - Rental Unit

<b>Appendix Table B-2</b>										
<b>Basic Data - Multifamily Developments with Children</b>										
<b>Long Beach City</b>										
<b>Year</b>	<b>No. Of</b>	<b>School</b>	<b>No. Of</b>	<b>Complex Taxes/ Taxes/</b>			<b>Complex Tax Positive/Children/</b>			
<b>Built</b>	<b>Units</b>	<b>District</b>	<b>Children</b>	<b>Taxes</b>	<b>Unit</b>	<b>Student</b>	<b>Costs</b>	<b>Negative</b>	<b>Unit</b>	<b>Type*</b>
1983	185	Long Beach	2	\$568,159	\$3,071	\$24,012	\$48,024	\$520,135	0.01	1
1988	12	Long Beach	2	\$45,186	\$3,765	\$24,012	\$48,024	-\$2,838	0.17	1
1988	20	Long Beach	1	\$74,460	\$3,723	\$24,012	\$24,012	\$50,448	0.05	1
1973	98	Long Beach	3	\$160,014	\$1,633	\$24,012	\$72,036	\$87,978	0.03	2
1986	72	Long Beach	1	\$238,317	\$3,310	\$24,012	\$24,012	\$214,305	0.01	1
1984	12	Long Beach	1	\$39,046	\$3,254	\$24,012	\$24,012	\$15,034	0.08	1
1983	16	Long Beach	1	\$64,434	\$4,027	\$24,012	\$24,012	\$40,422	0.06	1
1987	98	Long Beach	3	\$393,777	\$4,018	\$24,012	\$72,036	\$321,741	0.03	1
1985	36	Long Beach	1	\$120,025	\$3,334	\$24,012	\$24,012	\$96,013	0.03	1
1988	20	Long Beach	3	\$70,184	\$3,509	\$24,012	\$72,036	-\$1,852	0.15	1
1987	14	Long Beach	1	\$84,945	\$6,068	\$24,012	\$24,012	\$60,933	0.07	1
1989	50	Long Beach	2	\$204,266	\$4,085	\$24,012	\$48,024	\$156,242	0.04	1
1987	108	Long Beach	4	\$421,038	\$3,899	\$24,012	\$96,048	\$324,990	0.04	2
1972	117	Long Beach	1	\$330,713	\$2,827	\$24,012	\$24,012	\$306,701	0.01	1
<b>Total</b>	<b>858</b>		<b>26</b>						<b>0.03</b>	

\*1 - Condo, 2—Coop, 3 - Rental Unit

**Appendix Table B-3  
Basic Data – Multifamily Developments with Children  
Hempstead Town**

<b>Year</b>	<b>No. Of</b>	<b>School</b>	<b>No. Of</b>	<b>Complex</b>	<b>Taxes/</b>	<b>Taxes/</b>	<b>Complex Tax</b>	<b>Positive/Children/</b>		
<b>Built</b>	<b>Units</b>	<b>District</b>	<b>Children</b>	<b>Taxes</b>	<b>Unit</b>	<b>Student</b>	<b>Costs</b>	<b>Negative</b>	<b>Unit</b>	<b>Type*</b>
1982	19	Baldwin	2	\$67,862	\$3,572	\$14,862	\$29,724	\$38,138	0.11	2
1973	39	Baldwin	4	\$147,575	\$3,784	\$14,862	\$59,448	\$88,127	0.10	1
1990	62	Baldwin	15	\$336,439	\$5,426	\$14,862	\$222,930	\$113,509	0.24	1
1970	52	East Meadow	8	\$195,660	\$3,763	\$14,737	\$117,896	\$77,764	0.15	1
1982	82	East Meadow	6	\$256,541	\$3,129	\$14,737	\$88,422	\$168,119	0.07	3
1989	44	Elmont	4	\$179,937	\$4,089	\$11,024	\$44,096	\$135,841	0.09	1
1986	28	Franklin Square	4	\$72,373	\$2,585	\$11,233	\$44,932	\$27,441	0.14	2
1998	82	Freeport	7	\$169,408	\$2,066	\$11,224	\$78,568	\$90,840	0.09	2
1975	22	Freeport	9	\$66,550	\$3,025	\$11,224	\$101,016	-\$34,466	0.41	3
1973	58	Freeport	59	\$157,578	\$2,717	\$11,224	\$662,216	-\$504,638	1.02	3
1973	40	Freeport	40	\$103,084	\$2,577	\$11,224	\$448,960	-\$345,876	1.00	3
1973	20	Freeport	28	\$54,163	\$2,708	\$11,224	\$314,272	-\$260,109	1.40	3
1973	33	Freeport	35	\$82,712	\$2,506	\$11,224	\$392,840	-\$310,128	1.06	3
1973	15	Freeport	14	\$46,223	\$3,082	\$11,224	\$157,136	-\$110,913	0.93	3
1987	48	Freeport	1	\$174,311	\$3,631	\$11,224	\$11,224	\$163,087	0.02	2
1973	24	Freeport	13	\$82,800	\$3,450	\$11,224	\$145,912	-\$63,112	0.54	3
1978	61	Freeport	1	\$191,496	\$3,139	\$11,224	\$11,224	\$180,272	0.02	1
1985	152	Freeport	2	\$469,524	\$3,089	\$11,224	\$22,448	\$447,076	0.01	1
1988	148	Garden City	4	\$978,751	\$6,613	\$18,483	\$73,932	\$904,819	0.03	1
1975	14	Hempstead	15	\$34,570	\$2,469	\$8,345	\$125,175	-\$90,605	1.07	3
1985	24	Hempstead	30	\$47,261	\$1,969	\$8,345	\$250,350	-\$203,089	1.25	3
1975	18	Hempstead	8	\$42,786	\$2,377	\$8,345	\$66,760	-\$23,974	0.44	3
1973	32	Hempstead	16	\$55,916	\$1,747	\$8,345	\$133,520	-\$77,604	0.50	3
1973	20	Hempstead	19	\$53,212	\$2,661	\$8,345	\$158,555	-\$105,343	0.95	3
1973	34	Hempstead	22	\$80,747	\$2,375	\$8,345	\$183,590	-\$102,843	0.65	3
1974	14	Hempstead	5	\$29,866	\$2,133	\$8,345	\$41,725	-\$11,859	0.36	3
1980	67	Hempstead	4	\$186,565	\$2,785	\$8,345	\$33,380	\$153,185	0.06	1
1973	121	Hempstead	82	\$280,136	\$2,315	\$8,345	\$684,290	-\$404,154	0.68	3
1973	15	Hempstead	11	\$34,595	\$2,306	\$8,345	\$91,795	-\$57,200	0.73	3
1995	24	Hempstead	16	\$79,674	\$3,320	\$8,345	\$133,520	-\$53,846	0.67	1
1976	25	Hempstead	6	\$49,643	\$1,986	\$8,345	\$50,070	-\$427	0.24	3
1975	42	Island Trees	5	\$133,128	\$3,170	\$13,044	\$65,220	\$67,908	0.12	3
1978	30	Lawrence	1	\$66,446	\$2,215	\$23,292	\$23,292	\$43,154	0.03	1
1983	48	Lawrence	5	\$376,174	\$7,837	\$23,292	\$116,460	\$259,714	0.10	1
1987	14	Lawrence	1	\$39,918	\$2,851	\$23,292	\$23,292	\$16,626	0.07	2
1973	20	Lawrence	2	\$55,852	\$2,793	\$23,292	\$46,584	\$9,268	0.10	1
1987	54	Lawrence	31	\$514,984	\$9,537	\$23,292	\$722,052	-\$207,068	0.57	1
1983	72	Lawrence	2	\$170,038	\$2,362	\$23,292	\$46,584	\$123,454	0.03	1
1973	129	Lawrence	1	\$306,682	\$2,377	\$23,292	\$23,292	\$283,390	0.01	2
1984	185	Levittown	22	\$1,077,125	\$5,822	\$13,735	\$302,170	\$774,955	0.12	1
1994	89	Lynbrook	1	\$287,091	\$3,226	\$17,125	\$17,125	\$269,966	0.01	1

Appendix B-3 Continued

1987	42	Merrick	1	\$148,406	\$3,533	\$16,144	\$16,144	\$132,262	0.02	2
1974	184	Oceanside	9	\$673,903	\$3,663	\$15,742	\$141,678	\$532,225	0.05	1
1985	23	Oceanside	9	\$107,842	\$4,689	\$15,742	\$141,678	-\$33,836	0.39	1
1986	378	Oceanside	13	\$610,483.62	\$1,615	\$15,742	\$204,646	\$405,838	0.03	2
2006	22	Oceanside	9	\$62,726	\$2,851	\$15,742	\$141,678	-\$78,952	0.41	2
1991	25	Oceanside	10	\$156,312	\$6,252	\$15,742	\$157,420	-\$1,108	0.40	1
1973	31	Oceanside	11	\$99,517	\$3,210	\$15,742	\$173,162	-\$73,645	0.35	3
1971	96	Rockville Center	2	\$258,845	\$2,696	\$18,908	\$37,816	\$221,029	0.02	2
1985	12	Rockville Center	1	\$39,876	\$3,323	\$18,908	\$18,908	\$20,968	0.08	3
1976	32	Seaford	4	\$86,403	\$2,700	\$12,964	\$51,856	\$34,547	0.13	3
2004	396	Uniondale	27	\$1,767,690	\$4,464	\$16,761	\$452,547	\$1,315,143	0.07	3
2001	40	Uniondale	8	\$76,469	\$1,912	\$16,761	\$134,088	-\$57,619	0.20	1
1988	19	Valley Stream 13	1	\$86,121	\$4,533	\$12,828	\$12,828	\$73,293	0.05	1
1983	52	Valley Stream 13	2	\$197,185	\$3,792	\$12,820	\$25,640	\$171,545	0.04	1
1981	12	Valley Stream 13	1	\$48,146	\$4,012	\$12,828	\$12,828	\$35,318	0.08	1
1973	12	Valley Stream 24	1	\$62,359	\$5,197	\$17,506	\$17,506	\$44,853	0.08	3
1973	12	Valley Stream 24	1	\$53,225	\$4,435	\$17,506	\$17,506	\$35,719	0.08	3
1973	28	Valley Stream 30	2	\$82,967	\$2,963	\$15,428	\$30,856	\$52,111	0.07	3
1973	18	West Hempstead	4	\$40,267	\$2,237	\$14,947	\$59,788	-\$19,521	0.22	3
<b>Total 3,554</b>			<b>677</b>						<b>0.19</b>	
*1 – Condo, 2—Coop, 3 – Rental Unit										

**Appendix Table B-4**  
**Basic Data – Multifamily Developments with Children**  
**Town of North Hempstead**

<b>Year</b>	<b>No. Of Built Units</b>	<b>School District</b>	<b>No. Of Children</b>	<b>Complex Taxes</b>	<b>Taxes/ Unit</b>	<b>Taxes/ Student</b>	<b>Complex Costs</b>	<b>Tax Positive/ Negative</b>	<b>Children/ Unit</b>	<b>Type*</b>
1971	65	Great Neck	4	\$136,382	\$2,098	\$25,901	\$103,604	\$32,778	0.06	2
1971	86	Great Neck	5	\$303,450	\$3,528	\$25,901	\$129,505	\$173,945	0.06	2
1998	58	Great Neck	14	\$346,455	\$5,973	\$25,901	\$362,614	-\$16,159	0.24	1
1989	46	Great Neck	7	\$71,479	\$1,554	\$25,901	\$181,307	-\$109,828	0.15	1
1976	14	Great Neck	4	\$49,752	\$3,554	\$25,901	\$103,604	-\$53,852	0.29	1
1981	40	Great Neck	13	\$163,605	\$4,090	\$25,901	\$336,713	-\$173,108	0.33	3
1982	40	Great Neck	2	\$188,358	\$4,709	\$25,901	\$51,802	\$136,556	0.05	1
1980	77	Great Neck	10	\$106,797	\$1,387	\$25,901	\$259,010	-\$152,213	0.13	1
1970s	20	Great Neck	4	\$70,189	\$3,509	\$25,901	\$103,604	-\$33,415	0.20	2
1988	58	Great Neck	18	\$300,926	\$5,188	\$25,901	\$466,218	-\$165,292	0.31	1
1983	35	Great Neck	2	\$137,191	\$3,920	\$25,901	\$51,802	\$85,389	0.06	1
1986	29	Great Neck	8	\$152,261	\$5,250	\$25,901	\$207,208	-\$54,947	0.28	1
1971	47	Great Neck	4	\$127,313	\$2,709	\$25,901	\$103,604	\$23,709	0.09	2
1989	90	Great Neck	12	\$194,387	\$2,160	\$25,901	\$310,812	-\$116,425	0.13	1
1988	20	Great Neck	3	\$76,039	\$3,802	\$25,901	\$77,703	-\$1,664	0.15	1
1982	11	Great Neck	3	\$40,279	\$3,662	\$25,901	\$77,703	-\$37,424	0.27	1
1978	82	Herricks	5	\$586,132	\$7,148	\$18,154	\$90,770	\$495,362	0.06	1
2002	86	Herricks	36	\$604,847	\$7,033	\$18,154	\$653,544	-\$48,697	0.42	1
1985	67	Herricks	10	\$523,523	\$7,814	\$18,154	\$181,540	\$341,983	0.15	1
1995	195	Herricks	29	\$3,038,105	\$15,580	\$18,154	\$526,466	\$2,511,639	0.15	1
1985	22	Herricks	11	\$201,840	\$9,175	\$18,154	\$199,694	\$2,146	0.50	1
1986	69	Herricks	1	\$804,620	\$11,661	\$18,154	\$18,154	\$786,466	0.01	1
1983	54	Herricks	12	\$476,985	\$8,833	\$18,154	\$217,848	\$259,137	0.22	1
1976	24	Herricks	1	\$42,606	\$1,775	\$18,154	\$18,154	\$24,452	0.04	3
1979	134	Manhasset	8	\$245,313	\$1,831	\$22,900	\$183,200	\$62,113	0.06	1
1979	75	Manhasset	7	\$618,274	\$8,244	\$22,900	\$160,300	\$457,974	0.09	1
1979	22	Manhasset	4	\$134,818	\$6,128	\$22,900	\$91,600	\$43,218	0.18	1
1986	33	Mineola	3	\$110,215	\$3,340	\$25,302	\$75,906	\$34,309	0.09	1
1988	14	New Hyde Park	15	75,347	\$5,382	\$14,096	\$211,440	-\$136,093	1.07	3
1981	34	Pt. Washington	2	\$290,053	\$8,531	\$20,884	\$41,768	\$248,285	0.06	1
1978	25	Pt. Washington	1	\$52,031	\$2,081	\$20,884	\$20,884	\$31,147	0.04	3
1976	18	Westbury	3	\$34,976	\$1,943	\$15,334	\$46,002	-\$11,026	0.17	3
2005	93	Westbury	1	\$421,972	\$4,537	\$15,334	\$15,334	\$406,638	0.01	1
1983	62	Westbury	1	\$115,624	\$1,865	\$15,334	\$15,334	\$100,290	0.02	1
2004	92	Westbury	1	\$344,795	\$3,748	\$15,334	\$15,334	\$329,461	0.01	1
<b>Total</b>	<b>1,937</b>		<b>264</b>						<b>0.14</b>	
*1 – Condo, 2—Coop, 3 – Rental Unit										

**Appendix Table B-5**  
**Basic Data – Multifamily Developments with Children**  
**Town of Oyster Bay**

<b>Year Built</b>	<b>No. Of Units</b>	<b>School District</b>	<b>No. Of Children</b>	<b>Complex Taxes</b>	<b>Taxes/ Unit</b>	<b>Taxes/ Student</b>	<b>Complex Costs</b>	<b>Tax Positive/Negative</b>	<b>Children/ Unit</b>	<b>Type*</b>
1985	74	Farmingdale	15	\$326,991	\$4,419	\$16,714	\$250,710	\$76,281	0.20	1
1984	79	Farmingdale	4	\$140,280	\$1,776	\$16,714	\$66,856	\$73,424	0.05	1
1988	89	Farmingdale	9	\$456,248	\$5,126	\$16,714	\$150,426	\$305,822	0.10	1
1980	327	Jericho	58	\$2,750,517	\$8,411	\$26,630	\$1,544,540	\$1,205,977	0.18	1
1987	162	Jericho	81	\$1,461,900	\$9,024	\$26,630	\$2,157,030	-\$695,130	0.50	1
1987	93	Jericho	39	\$1,023,192	\$11,002	\$26,630	\$1,038,570	-\$15,378	0.42	1
1975	66	Jericho	14	\$401,949	\$6,090	\$26,630	\$372,820	\$29,129	0.21	1
1983	55	Jericho	11	\$433,269	\$7,878	\$26,630	\$292,930	\$140,339	0.20	1
1981	58	Jericho	20	\$431,924	\$7,447	\$26,630	\$532,600	-\$100,676	0.34	1
1973	243	Jericho	111	\$1,015,091	\$4,177	\$26,630	\$2,955,930	-\$1,940,839	0.46	3
1979	181	Massapequa	5	\$1,009,658	\$5,578	\$15,541	\$77,705	\$931,953	0.03	1
1981	348	Oyster Bay	14	\$877,812	\$2,522	\$24,051	\$336,714	\$541,098	0.04	3
1970 E	156	Oyster Bay	1	\$266,537	\$1,709	\$24,051	\$24,051	\$242,486	0.01	2
2001	371	Plainview	79	\$3,051,143	\$8,224	\$19,511	\$1,541,369	\$1,509,774	0.21	1
1977	137	Plainview/	15	\$733,514	\$5,354	\$19,511	\$292,665	\$440,849	0.11	1
1980	221	Syosset	92	\$1,732,329	\$7,839	\$22,321	\$2,053,532	-\$321,203	0.42	1
1988	99	Syosset	22	\$1,174,773	\$11,866	\$22,321	\$491,062	\$683,711	0.22	1
1972	480	Syosset	23	\$705,195	\$1,469	\$22,321	\$513,383	\$191,812	0.05	3
2006	32	Syosset	8	\$367,875	\$11,496	\$22,321	\$178,568	\$189,307	0.25	1
1986	41	Syosset	50	\$373,254	\$9,104	\$22,321	\$1,116,050	-\$742,796	1.22	1
1976	110	Syosset	23	\$772,828	\$7,026	\$22,321	\$513,383	\$259,445	0.21	1
1979	151	Syosset	28	\$1,024,455	\$6,784	\$22,321	\$624,988	\$399,467	0.19	1
1977	142	Syosset	27	\$1,040,078	\$7,324	\$22,321	\$602,667	\$437,411	0.19	1
<b>Total</b>	<b>3,715</b>		<b>749</b>						<b>0.20</b>	

\*1 – Condo, 2—Coop, 3 – Rental Unit



**Appendix C**  
**Suffolk Multifamily Housing Complexes Studied**

Appendix Table C - 1 Basic Data - Multi-Family Developments with Children, Town of Babylon										
Year	No. Of	School	No. Of	Complex	Taxes/	Taxes/	Complex	Tax Positive/	Children/	
Built	Units	District	Children	Taxes	Unit	Student	Costs	Negative	Unit	Type*
1988	88	Amityville	3	\$77,626	\$882	\$16,037	\$48,112	\$29,515	0.03	1
1973	67	Amityville	10	\$104,205	\$1,555	\$16,037	\$160,372	-\$56,167	0.15	2
1987	54	Babylon	6	\$157,716	\$2,921	\$15,923	\$95,540	\$62,176	0.11	1
1972	152	Babylon	15	\$267,541	\$1,760	\$15,923	\$238,850	\$28,691	0.10	1
1972	60	Babylon	6	\$79,817	\$1,330	\$15,923	\$95,540	-\$15,723	0.10	3
1977	144	Babylon	10	\$123,176	\$855	\$15,923	\$159,233	-\$36,057	0.07	2
2002	37	Copiague	18	\$110,345	\$2,982	\$10,260	\$184,684	-\$74,339	0.49	1
1997	56	Copiague	21	\$212,992	\$3,803	\$10,260	\$215,464	-\$2,472	0.38	3
1973	230	Copiague	5	\$282,701	\$1,229	\$10,260	\$51,301	\$231,400	0.02	1
1993	72	Copiague	35	\$149,353	\$2,074	\$10,260	\$359,107	-\$209,754	0.49	1
2002	123	Copiague	35	\$255,894	\$2,080	\$10,260	\$359,107	-\$103,213	0.28	3
1994	24	Deer Park	1	\$92,319	\$3,847	\$13,231	\$13,231	\$79,088	0.04	1
1975	350	Deer Park	28	\$329,356	\$941	\$13,231	\$370,470	-\$41,114	0.08	1
2005	75	Deer Park	5	\$68,828	\$918	\$13,231	\$66,155	\$2,673	0.07	1
1973	78	Half Hollow Hills	10	\$55,020	\$705	\$14,931	\$149,313	-\$94,293	0.13	2
1973	118	Lindenhurst	50	\$104,809	\$888	\$9,758	\$487,901	-\$383,092	0.42	3
1988	100	North Babylon	11	\$439,998	\$4,400	\$9,789	\$107,674	\$332,323	0.11	1
1988	62	North Babylon	1	\$97,816	\$1,578	\$9,789	\$9,789	\$88,027	0.02	3
1991	12	West Babylon	1	\$38,233	\$3,186	\$10,844	\$10,844	\$27,389	0.08	1
1995	28	West Babylon	2	\$274,532	\$9,805	\$10,844	\$21,688	\$252,844	0.07	3
1985	20	West Babylon	2	\$109,384	\$5,469	\$10,844	\$21,688	\$87,696	0.10	1
1973	24	West Babylon	1	\$54,237	\$2,260	\$10,844	\$10,844	\$43,393	0.04	3
1972	56	West Babylon	12	\$109,149	\$1,949	\$10,844	\$130,129	-\$20,980	0.21	3
<b>Total</b>	<b>2,030</b>		<b>288</b>							<b>0.14</b>

\*1 - Condo, 2 - Coop, 3 - Rental Unit

**Appendix Table C – 2, Basic Data, Multi-Family Developments With Children, Brookhaven Town**

<b>Year</b>	<b>No. Of Built</b>	<b>School District</b>	<b>No. Of Children</b>	<b>Complex Taxes</b>	<b>Taxes/ Unit</b>	<b>Taxes/ Student</b>	<b>Complex Costs</b>	<b>Tax Positive/ Negative</b>	<b>Children/ Unit</b>	<b>Type*</b>
1984	18	Port Jefferson	7	\$49,860	\$2,770	\$19,852	\$138,963	-\$89,103	0.39	1
1987	19	Port Jefferson	1	\$54,556	\$2,871	\$19,852	\$19,852	\$34,704	0.05	1
1981	95	Port Jefferson	8	\$151,069	\$1,590	\$19,852	\$158,815	-\$7,746	0.08	1
1973	236	Riverhead	131	\$224,714	\$952	\$14,865	1,947,257	-\$1,722,543	0.56	1
1971	183	Rocky Point	10	\$226,755	\$1,239	\$9,717	\$97,173	\$129,581	0.05	2
1993	70	Sachem	3	\$107,580	\$1,537	\$9,670	\$29,010	\$78,570	0.04	1
1973	186	Sachem	15	\$311,119	\$1,673	\$9,670	145,048	\$166,071	0.08	2
1988	66	Sachem	11	\$133,127	\$2,017	\$9,670	106,369	\$26,758	0.17	1
2005	60	Sachem	25	\$91,182	\$1,520	\$9,670	241,747	-\$150,565	0.42	3
1973	200	Sachem	33	\$194,442	\$972	\$9,670	\$319,106	-\$124,664	0.17	2
2002	711	South Country	158	\$1,070,568	\$1,506	\$9,957	\$1,573,174	-\$502,606	0.22	3
1992	36	South Country	7	\$227,936	\$6,332	\$9,957	69,698	\$158,238	0.19	1
2000	64	Three Village	35	\$170,818	\$2,669	\$13,518	\$473,123	-\$302,305	0.55	3
1987	285	Three Village	42	\$602,574	\$2,114	\$13,518	\$567,748	\$34,826	0.15	1
2001	83	Three Village	57	\$588,978	\$7,096	\$13,518	\$770,515	-\$181,537	0.69	1
2002	44	Three Village	4	\$178,622	\$4,060	\$13,518	\$54,071	\$124,551	0.09	1
1973	108	Three Village	22	\$165,523	\$1,533	\$13,518	297,392	-\$131,868	0.20	3
1984	22	William Floyd	3	\$52,326	\$2,378	\$6,621	\$19,863	\$32,463	0.14	1
1985	560	William Floyd	58	\$538,363	\$961	\$6,621	\$384,033	\$154,330	0.10	3
2003	450	Longwood	42	\$681,441	\$1,514	\$10,427	\$437,913	\$243,528	0.09	3
1991	374	Longwood	32	\$1,807,679	\$4,833	\$10,427	\$333,648	\$1,474,031	0.09	1
2005	220	Longwood	33	\$17,262	\$78	\$10,427	\$344,075	-\$326,812	0.15	3
1996	432	Longwood	136	\$364,087	\$843	\$10,427	\$1,418,005	-\$1,053,918	0.31	3
2005	240	Longwood	19	\$891,256	\$3,714	\$10,427	\$198,104	\$693,152	0.08	1
1995	66	Longwood	45	\$113,066	\$1,713	\$10,427	\$469,193	-\$356,126	0.68	1
1999	165	Longwood	21	\$313,496	\$1,900	\$10,427	\$218,957	\$94,539	0.13	3
2002	112	Longwood	12	\$92,380	\$825	\$10,427	\$125,118	-\$32,738	0.11	3
1975	1,022	Longwood	27	\$1,483,085	\$1,451	\$10,427	\$281,516	\$1,201,569	0.03	1
1973	400	Longwood	49	\$544,772	\$1,362	\$10,427	\$510,899	\$33,873	0.12	3
1984	441	Longwood	48	\$172,521	\$391	\$10,427	\$500,472	-\$327,951	0.11	3
1987	242	Longwood	23	\$726,788	\$3,003	\$10,427	\$239,810	\$486,978	0.10	1
1973	256	Longwood	56	\$268,084	\$1,047	\$10,427	\$583,884	-\$315,800	0.22	3
1973	769	Longwood	25	\$670,573	\$872	\$10,427	\$260,663	\$409,910	0.03	2
1999	165	Longwood	21	\$313,495	\$1,900	\$10,427	\$218,957	\$94,538	0.13	3
1973	440	Longwood	63	\$1,055,221	\$2,398	\$10,427	\$656,870	\$398,351	0.14	1
1973	70	Longwood	9	\$95,822	\$1,369	\$10,427	\$93,839	\$1,983	0.13	3
1988	273	Longwood	27	\$662,236	\$2,426	\$10,427	\$281,516	\$380,720	0.10	1
1973	320	Longwood	45	\$498,369	\$1,557	\$10,427	\$469,193	\$29,176	0.14	1
1973	267	Longwood	83	\$562,995	\$2,109	\$10,427	\$865,400	-\$302,405	0.31	1
1976	180	Longwood	19	\$153,377	\$852	\$10,427	\$198,104	-\$44,727	0.11	3
1986	372	Longwood	56	\$505,518	\$1,359	\$10,427	\$583,884	-\$78,366	0.15	1
1973	142	Longwood	8	\$110,523	\$778	\$10,427	\$83,412	\$27,111	0.06	2
1973	110	Longwood	25	\$126,389	\$1,149	\$10,427	\$260,663	-\$134,274	0.23	3
1973	238	Longwood	149	\$196,625	\$826	\$10,427	\$1,553,550	-\$1,356,925	0.63	1
1973	300	Longwood	57	\$375,411	\$1,251	\$10,427	\$594,311	-\$218,870	0.19	1
1985	244	Longwood	53	\$552,878	\$2,266	\$10,427	\$552,605	\$273	0.22	1
<b>Total</b>	<b>11,356</b>		<b>1,813</b>						<b>0.16</b>	

\*1 - Condo, 2 - Coop, 3 - Rental Unit

Appendix Table C - 3										
Basic Data - Multi-Family Developments with Children										
Town of East Hampton										
Year	No. Of	School	No. Of	Complex	Taxes/	Taxes/	Complex	Tax Positive/	Children/	
Built	Units	District	Children	Taxes	Unit	Student	Costs	Negative	Unit	Type*
1978	68	East Hampton	1	\$71,340	\$1,049	\$19,556	\$19,556	\$51,784	0.01	1
1989	45	East Hampton	35	\$28,046	\$623	\$19,556	\$684,459	-\$656,413	0.78	1
1985	65	East Hampton	1	\$85,387	\$1,314	\$19,556	\$19,556	\$65,831	0.02	1
1982	56	Montauk	1	\$21,645	\$387	\$24,855	\$24,855	-\$3,210	0.02	2
1987	150	Montauk	1	\$91,040	\$607	\$24,855	\$24,855	\$66,185	0.01	1
1984	12	Montauk	1	\$4,638	\$387	\$24,855	\$24,855	-\$20,217	0.08	2
1980	24	Montauk	1	\$22,040	\$918	\$24,855	\$24,855	-\$2,816	0.04	1
1975	22	Montauk	1	\$14,552	\$661	\$24,855	\$24,855	-\$10,303	0.05	2
1971	98	Montauk	1	\$43,096	\$440	\$24,855	\$24,855	\$18,241	0.01	2
1983	92	Montauk	2	\$30,149	\$328	\$24,855	\$49,710	-\$19,562	0.02	2
<b>Total</b>	<b>632</b>		<b>45</b>						<b>0.07</b>	

\*1 - Condo, 2 - Coop, 3 - Rental Unit

Appendix Table C - 4										
Basic Data - Multi-Family Developments with Children										
Town of Huntington										
Year	No. Of	School	No. Of	Complex	Taxes/	Taxes/	Complex	Tax Positive/	Children/	
Built	Units	District	Children	Taxes	Unit	Student	Costs	Negative	Unit	Type*
1997	154	Half Hollow Hills	46	\$350,927	\$2,279	\$14,931	\$686,840	-\$335,913	0.30	3
2000	340	Half Hollow Hills	64	\$772,118	\$2,271	\$14,931	\$955,603	-\$183,484	0.19	3
1998	82	Half Hollow Hills	137	\$402,113	\$4,904	\$14,931	\$2,045,587	-\$1,643,474	1.67	1
1991	16	Half Hollow Hills	3	\$100,365	\$6,273	\$14,931	\$44,794	\$55,571	0.19	1
2004	84	Half Hollow Hills	68	\$74,195	\$883	\$14,931	\$1,015,328	-\$941,133	0.81	1
1985	119	Half Hollow Hills	7	\$642,799	\$5,402	\$14,931	\$104,519	\$538,280	0.06	1
1986	68	Half Hollow Hills	24	\$415,562	\$6,111	\$14,931	\$358,351	\$57,211	0.35	1
2002	230	Half Hollow Hills	80	\$1,371,271	\$5,962	\$14,931	\$1,194,504	\$176,767	0.35	1
1998	17	Half Hollow Hills	20	\$133,424	\$7,848	\$14,931	\$298,626	-\$165,202	1.18	1
1997	15	Harborfields	1	\$109,763	\$7,318	\$12,475	\$12,475	\$97,288	0.07	1
1987	18	Harborfields	1	\$79,531	\$4,418	\$12,475	\$12,475	\$67,056	0.06	1
1992	18	Huntington	1	\$127,194	\$7,066	\$19,997	\$19,997	\$107,197	0.06	1
2001	100	Huntington	5	\$71,205	\$712	\$19,997	\$99,985	-\$28,780	0.05	2
1995	22	Huntington	1	\$90,483	\$4,113	\$19,997	\$19,997	\$70,486	0.05	1
1996	16	Huntington	4	\$74,681	\$4,668	\$19,997	\$79,988	-\$5,307	0.25	1
1995	16	Huntington	1	\$99,599	\$6,225	\$19,997	\$19,997	\$79,602	0.06	1
1992	22	Huntington	2	\$203,064	\$9,230	\$19,997	\$39,994	\$163,070	0.09	1
2005	10	Huntington	1	\$46,040	\$4,604	\$19,997	\$19,997	\$26,043	0.10	1
1977	39	Huntington	5	\$199,641	\$5,119	\$19,997	\$99,985	\$99,656	0.13	1
1978	135	Huntington	8	\$505,371	\$3,743	\$19,997	\$159,976	\$345,395	0.06	1
1980	30	Huntington	11	\$44,337	\$1,478	\$19,997	\$219,967	-\$175,630	0.37	3
1975	22	Northport-East Northport	1	\$161,430	\$7,338	\$17,371	\$17,371	\$144,059	0.05	1
1983	63	Northport-East Northport	6	\$172,689	\$2,741	\$17,371	\$104,227	\$68,462	0.10	1
1984	66	Northport-East Northport	4	\$206,669	\$3,131	\$17,371	\$69,485	\$137,184	0.06	1
1993	17	South Huntington	1	\$61,349	\$3,609	\$6,116	\$6,116	\$55,233	0.06	1
<b>Total</b>	<b>1,719</b>		<b>502</b>						<b>0.29</b>	

\*1 - Condo, 2 - Coop, 3 - Rental Unit

**Appendix Table C - 5**  
**Basic Data - Multi-Family Developments with Children**  
**Town of Islip**

Year	No. Of Built Units	School District	No. Of Children	Complex Taxes	Taxes/ Unit	Taxes/ Student	Complex Costs	Tax Positive/ Negative	Children/ Unit	Type*
1990	36	Bay Shore	6	\$44,977	\$1,249	\$12,855	\$77,128	-\$32,151	0.17	1
1991	36	Bay Shore	10	\$81,375	\$2,260	\$12,855	\$128,547	-\$47,172	0.28	3
2000	69	Bay Shore	10	\$400,721	\$5,808	\$12,855	\$128,547	\$272,174	0.14	1
2005	70	Bay Shore	11	\$316,416	\$4,520	\$12,855	\$141,401	\$175,015	0.16	1
2001	78	Bay Shore	65	\$194,316	\$2,491	\$12,855	\$835,553	-\$641,237	0.83	1
1999	14	Bay Shore	4	\$183,400	\$13,100	\$12,855	\$51,419	\$131,981	0.29	3
1982	39	Bay Shore	4	\$121,843	\$3,124	\$12,855	\$51,419	\$70,424	0.10	1
1973	22	Bay Shore	2	\$41,784	\$1,899	\$12,855	\$25,709	\$16,075	0.09	3
1973	266	Bay Shore	29	\$339,991	\$1,278	\$12,855	\$372,785	-\$32,794	0.11	2
1985	190	Bay Shore	3	\$987,792	\$5,199	\$12,855	\$38,564	\$949,228	0.02	1
1982	26	Bay Shore	2	\$57,036	\$2,194	\$12,855	\$25,709	\$31,327	0.08	1
1989	70	Bay Shore	3	\$529,178	\$7,560	\$12,855	\$38,564	\$490,614	0.04	1
1981	16	Bay Shore	2	\$117,582	\$7,349	\$12,855	\$25,709	\$91,873	0.13	1
1991	40	Bayport/Blue Point	3	\$132,158	\$3,304	\$13,240	\$39,719	\$92,440	0.08	1
1968	452	Bayport-Blue Point	90	\$893,500	\$1,977	\$13,240	\$1,191,557	-\$298,057	0.20	3
1985	58	Brentwood	29	\$71,593	\$1,234	\$4,644	\$134,662	-\$63,069	0.50	3
1992	488	Central Islip	42	\$2,038,519	\$4,177	\$11,171	\$469,167	\$1,569,352	0.09	1
1972	90	Central Islip	71	\$277,497	\$3,083	\$11,171	\$793,115	-\$515,617	0.79	3
1972	308	Central Islip	114	\$468,643	\$1,522	\$11,171	\$1,273,452	-\$804,809	0.37	1
2000	67	Connetquot	7	\$305,729	\$4,563	\$13,084	\$91,591	\$214,138	0.10	1
1973	54	Connetquot	3	\$83,731	\$1,551	\$13,084	\$39,253	\$44,478	0.06	3
1972	540	Connetquot	117	\$972,041	\$1,800	\$13,084	\$1,530,875	-\$558,834	0.22	3
1973	300	Connetquot	36	\$685,839	\$2,286	\$13,084	\$471,038	\$214,800	0.12	1
1994	18	Connetquot	12	\$51,537	\$2,863	\$13,084	\$157,013	-\$105,476	0.67	1
1997	15	East Islip	1	\$68,555	\$4,570	\$10,298	\$10,298	\$58,257	0.07	1
1971	128	East Islip	61	\$298,968	\$2,336	\$10,298	\$628,199	-\$329,231	0.48	3
1973	50	East Islip	3	\$57,027	\$1,141	\$10,298	\$30,895	\$26,132	0.06	2
1987	35	East Islip	7	\$116,072	\$3,316	\$10,298	\$72,088	\$43,984	0.20	1
1989	27	East Islip	6	\$63,037	\$2,335	\$10,298	\$61,790	\$1,247	0.22	3
1998	228	Hauppauge	7	\$928,949	\$4,074	\$15,258	\$106,807	\$822,142	0.03	1
2003	28	Hauppauge	4	\$95,903	\$3,425	\$15,258	\$61,033	\$34,870	0.14	1
1972	165	Hauppauge	13	\$130,741	\$792	\$15,258	\$198,357	-\$67,616	0.08	2
2005	24	Islip	2	\$52,176	\$2,174	\$10,276	\$20,551	\$31,624	0.08	3
1989	84	Islip	44	\$158,758	\$1,890	\$10,276	\$452,132	-\$293,374	0.52	2
1973	86	Islip	39	\$153,575	\$1,786	\$10,276	\$400,753	-\$247,179	0.45	3
1988	105	Sachem	27	\$121,055	\$1,153	\$13,240	\$357,467	-\$236,412	0.26	1
1973	114	Sachem	80	\$261,419	\$2,293	\$13,240	\$1,059,161	-\$797,742	0.70	3
1973	56	Sachem	9	\$79,411	\$1,418	\$13,240	\$119,156	-\$39,745	0.16	3
1989	104	Sachem	7	\$376,230	\$3,618	\$13,240	\$92,677	\$283,554	0.07	1
1973	504	Sachem	103	\$1,188,927	\$2,359	\$13,240	\$1,363,670	-\$174,743	0.20	1
1986	62	Sachem	6	\$88,309	\$1,424	\$13,240	\$79,437	\$8,872	0.10	1
1972	287	Sachem	46	\$368,062	\$1,282	\$13,240	\$609,018	-\$240,956	0.16	1
2004	72	Sachem	2	\$278,468	\$3,868	\$13,240	\$26,479	\$251,989	0.03	1

Appendix C-5 Continued										
1990	144	Sachem	33	\$688,100	\$4,778	\$13,240	\$436,904	\$251,196	0.23	1
2004	74	Sayville	12	\$278,468	\$3,763	\$12,352	\$148,227	\$130,241	0.16	3
1973	24	Sayville	1	\$73,566	\$3,065	\$12,352	\$12,352	\$61,214	0.04	3
1971	36	Sayville	7	\$94,770	\$2,633	\$12,352	\$86,466	\$8,304	0.19	3
1988	36	Sayville	8	\$84,539	\$2,348	\$12,352	\$98,818	-\$14,279	0.22	3
<b>Total</b>	<b>5,835</b>		<b>1,203</b>							<b>0.21</b>
*1 - Condo, 2 - Coop, 3 - Rental Unit										

Appendix Table C - 6 Basic Data - Multi-Family Developments with Children Town of Riverhead										
Year	No. Of	School	No. Of	Complex	Taxes/	Taxes/	Complex	Tax Positive/	Children/	
Built	Units	District	Children	Taxes	Unit	Student	Costs	Negative	Unit	Type*
1994	108	Riverhead	17	\$363,338	\$3,364	\$14,865	\$14,869	\$348,470	0.16	1
2002	82	Riverhead	1	\$74,798	\$912	\$14,865	\$14,865	\$59,934	0.01	1
2004	100	Riverhead	14	\$177,557	\$1,776	\$14,865	\$208,104	-\$30,547	0.14	1
2002	78	Riverhead	4	\$211,990	\$2,718	\$14,865	\$59,458	\$152,532	0.05	1
2004	222	Riverhead	4	\$512,129	\$2,307	\$14,865	\$59,458	\$452,671	0.02	1
1984	126	Riverhead	1	\$363,338	\$2,884	\$14,865	\$14,865	\$348,473	0.01	1
1982	40	Riverhead	22	\$38,018	\$950	\$14,865	\$327,020	-\$289,002	0.55	3
1970	168	Riverhead	42	\$152,752	\$909	\$14,865	\$624,311	-\$471,560	0.25	3
<b>Total</b>	<b>924</b>		<b>105</b>							<b>0.11</b>
*1 - Condo, 2 - Coop, 3 - Rental Unit										

Appendix Table C - 7 Basic Data - Multi-Family Developments with Children Town of Smithtown										
Year				Complex	Taxes	Taxes	Complex	Positive	Children/	
Built	Units	District	Children	Taxes	Unit	Student	Costs	Negative	Unit	Type*
1991	42	Commack	2	\$109,852	\$2,616	\$13,234	\$26,467	\$83,385	0.05	1
1986	201	Commack	25	\$550,833	\$2,740	\$13,234	\$330,840	\$219,992	0.12	1
1988	56	Commack -610	10	\$276,139	\$4,931	\$13,234	\$132,336	\$143,803	0.18	1
2001	105	Hauppauge	3	\$723,520	\$6,891	\$15,258	\$45,775	\$677,745	0.03	1
2004	137	Kings Park	8	\$411,472	\$3,003	\$11,872	\$94,975	\$316,497	0.06	1
1989	45	Kings Park	12	\$172,422	\$3,832	\$11,872	\$142,463	\$29,959	0.27	1
1988	200	Kings Park	10	\$512,090	\$2,560	\$11,872	\$118,719	\$393,371	0.05	1
1996	312	Smithtown	40	\$910,203	\$2,917	\$13,918	\$556,709	\$353,494	0.13	3
2003	88	Smithtown	24	\$311,057	\$3,535	\$13,918	\$334,025	-\$22,968	0.27	1
1999	188	Smithtown	34	\$1,130,881	\$6,015	\$13,918	\$473,203	\$657,678	0.18	1
1992	41	Smithtown	1	\$59,255	\$1,445	\$13,918	\$13,918	\$45,337	0.02	3
1985	300	Smithtown	34	\$1,062,739	\$3,542	\$13,918	\$473,203	\$589,536	0.11	1
2000	194	Smithtown	24	\$589,219	\$3,037	\$13,918	\$334,025	\$255,194	0.12	1
1992	26	Smithtown	7	\$169,055	\$6,502	\$13,918	\$97,424	\$71,631	0.27	1
1997	55	Smithtown	1	\$324,345	\$5,897	\$13,918	\$13,918	\$310,427	0.02	1
1995	30	Smithtown	2	\$150,346	\$5,012	\$13,918	\$27,835	\$122,511	0.07	1
1988	56	Smithtown	10	\$233,812	\$4,175	\$13,918	\$139,177	\$94,635	0.18	1
1974	72	Smithtown	9	\$149,499	\$2,076	\$13,918	\$125,259	\$24,240	0.13	3
1989	62	Smithtown	5	\$469,747	\$7,577	\$13,918	\$69,589	\$400,158	0.08	1
<b>Total</b>	<b>2,210</b>		<b>261</b>							<b>0.12</b>
*1 - Condo, 2 - Coop, 3 - Rental Unit										

Appendix Table C - 8											
Basic Data - Multi-Family Developments with Children											
Town of Southampton											
Year	Built	Units	District	Children	Complex Taxes	Taxes Unit	Taxes Student	Complex Costs	Positive Negative	Children/ Unit	Type*
1973	32		Sag Harbor	2	\$22,213	\$694	\$25,892	\$51,784	-\$29,571	0.06	1
1982	18		Southampton	2	\$19,387	\$1,077	\$23,225	\$46,451	-\$27,063	0.11	1
1982	30		Southampton	1	\$19,509	\$650	\$23,225	\$23,225	-\$3,716	0.03	1
1987	28		Southampton	2	\$19,387	\$692	\$23,225	\$46,451	-\$27,063	0.07	1
1987	30		Tuckahoe Common	4	\$90,876	\$3,029	\$24,516	\$98,064	-\$7,188	0.13	1
<b>Total</b>	<b>138</b>			<b>11</b>						<b>0.08</b>	
*1 - Condo, 2 - Coop, 3 - Rental Unit											

Appendix Table C - 9											
Basic Data - Multi-Family Developments with Children											
Town of Southold											
Year	Built	Units	District	Children	Complex Taxes	Taxes Unit	Taxes Student	Complex Costs	Positive Negative	Children/ Unit	Type*
1974	101		Greenport	2	\$86,961	\$861	\$13,411	\$26,823	\$60,138	0.02	2
1988	33		Southold	2	\$58,740	\$1,780	\$13,411	\$26,823	\$31,917	0.06	1
<b>Total</b>	<b>134</b>			<b>4</b>						<b>0.03</b>	
*1 - Condo, 2 - Coop, 3 - Rental Unit											

**Appendix D**  
**Socioeconomic Characteristics of Selected Nassau Communities**

Community	Median Household Income	Per Capita Income	% Below Poverty Line	% Renter Housing	Average Hshold Size, Renter Units	Average Hshold Size Owner Units	Median Value Owner Housing
Baldwin	\$88,774	\$33,103	3.3%	20.2%	2.19	3.30	\$438,900
East Meadow	86,582	34,939	3.2	9.4	1.94	2.96	450,900
Franklin Square	80,164	30,438	3.8	14.5	2.32	3.18	480,400
Freeport	69,187	28,789	12.6	30.5	3.05	3.06	394,900
Garden City	142,788	64,225	1.9	4.3	2.20	3.14	856,200
Glen Cove	64,185	35,443	12.8	37.9	2.32	2.69	555,200
Hempstead	50,347	20,377	12.6	55.4	3.07	3.44	357,100
Levittown	85,479	31,474	2.5	8.1	2.59	3.13	409,100
Long Beach	75,842	41,938	9.7	41.0	2.10	2.44	516,900
Massapequa	99,859	41,206	3.0	4.3	2.23	3.10	576,000
Merrick	111,536	44,528	1.6	3.1	2.59	3.02	568,000
Oceanside	100,167	37,384	3.9	11.6	2.19	3.02	491,500
Plainview	106,045	43,767	2.2	8.6	1.96	2.97	576,700
Rockville Center	99,299	51,808	4.9	21.2	2.15	2.88	636,600
Uniondale	71,941	21,169	10.4	19.3	3.59	3.76	383,000
Valley Stream	77,905	28,439	4.6	18.6	2.54	3.20	438,000

Source: U.S. Census Bureau, American Community Survey, 2008

**Appendix E**  
**Socioeconomic Characteristics of Selected Suffolk Communities**

<b>Community</b>	<b>Median Household Income</b>	<b>Per Capita Income</b>	<b>% Below Poverty Line</b>	<b>% Renter Housing</b>	<b>Average Hshold Size, Renter Units</b>	<b>Average Hshold Size Owner Units</b>	<b>Median Value Owner Housing</b>
Copliague	\$66,660	\$28,651	7.1%	17.6%	2.50	3.06	\$377,400
Deer Park	72,173	28,171	4.5	22.5	2.55	3.21	413,500
Lindenhurst	79,684	30,104	3.9	11.1	2.55	3.18	410,500
Centereach	86,445	31,241	3.9	10.6	2.26	3.35	394,100
Coram	77,804	32,023	7.5	23.8	2.23	3.01	364,600
East Patchogue	68,089	28,851	6.8	35.8	2.05	3.08	380,300
Medford	81,400	28,318	3.9	11.7	2.89	3.17	353,500
Ronkonkoma	87,896	29,880	6.1	18.2	2.93	3.26	392,900
Selden	75,671	26,482	3.4	16.6	2.34	3.28	352,400
Commack	102,658	37,656	2.1	7.0	2.23	3.15	548,500
Dix Hills	127,632	53,049	1.8	2.0	2.68	3.24	763,700
Huntington Station	73,875	32,197	12.4	27.0	3.22	2.87	423,700
Bay Shore	70,140	25,867	10.9	31.9	2.30	3.41	367,800
Brentwood	70,113	19,481	8.9	23.3	3.39	4.28	357,100
Central Islip	67,602	23,188	8.1	28.7	3.06	3.60	335,000
Hauppauge	90,136	37,056	2.8	17.8	2.00	2.96	552,500
Holbrook	96,530	36,052	4.3	18.8	2.28	3.12	427,000
West Islip	96,270	36,596	1.9	5.2	2.63	3.26	466,400
Smithtown	99,826	39,130	2.4	11.4	1.99	3.22	570,000

Source: U.S. Census Bureau, American Community Survey, 2008

**Appendix F**  
**Financial Characteristics of Selected Nassau County School Districts**

School District	Expenditures Per Pupil	Revenues Per Pupil	State Aid/Total Spending	Instructional Salaries/Total Spending	Employee Benefits/Total Spending
Glen Cove	\$21,205	\$21,378	0.121	0.350	0.186
Long Beach	24,344	25,291	0.187	0.379	0.183
Freeport	19,104	20,176	0.386	0.352	0.159
Hempstead	21,679	21,300	0.512	0.339	0.188
Lawrence	27,384	27,658	0.091	0.358	0.157
Uniondale	22,061	22,575	0.202	0.382	0.149
Great Neck	25,433	26,365	0.056	0.395	0.170
Herricks	20,948	21,083	0.103	0.390	0.168
Jericho	25,633	26,176	0.050	0.387	0.158
Syosset	23,507	23,432	0.062	0.410	0.181
School District	Administrative Costs/Total Spending	Operations & Maintenance/Total Spending	Debt Service/Total Spending	Income & Property Wealth/Student	Local Revenue Effort
Glen Cove	0.020	0.064	0.005	2.144	0.778
Long Beach	0.017	0.071	0.018	2.104	0.751
Freeport	0.012	0.053	0.020	0.787	0.541
Hempstead	0.014	0.063	0.008	0.632	0.393
Lawrence	0.015	0.067	0.007	3.120	0.828
Uniondale	0.021	0.055	0.020	1.058	0.758
Great Neck	0.013	0.089	0.016	3.552	0.925
Herricks	0.013	0.082	0.042	1.919	0.803
Jericho	0.026	0.063	0.031	2.888	0.927
Syosset	0.011	0.066	0.040	2.234	0.864

Source: New York State Education Department

**Appendix G**  
**Financial Characteristics of Selected Suffolk County School Districts**

School District	Expenditures Per Pupil	Revenues Per Pupil	State Aid/Total Spending	Instructional Salaries/Total Spending	Employee Benefits/Total Spending
Copliague	\$17,597	\$17,835	0.401	0.328	0.137
Three Village	17,413	18,240	0.241	0.331	0.199
Bay Shore	19,676	19,761	0.298	0.341	0.155
Central Islip	23,674	23,484	0.456	0.347	0.168
Connetquot	18,823	19,748	0.300	0.338	0.169
East Islip	17,020	18,081	0.376	0.377	0.189
Islip	15,706	16,557	0.316	0.373	0.151
Sachem	17,949	18,349	0.415	0.386	0.168
Riverhead	18,532	18,128	0.187	0.334	0.147
Smithtown	16,431	17,473	0.182	0.327	0.176
Half Hollow Hills	19,588	18,321	0.118	0.316	0.163
School District	Administrative Costs/Total Spending	Operations & Maintenance/Total Spending	Debt Service/Total Spending	Income & Property Wealth/Student	Local Revenue Effort
Copliague	0.016	0.055	0.025	0.774	0.486
Three Village	0.019	0.077	0.041	1.449	0.707
Bay Shore	0.015	0.067	0.055	1.050	0.603
Central Islip	0.020	0.067	0.044	0.669	0.435
Connetquot	0.012	0.081	0.072	1.097	0.652
East Islip	0.012	0.067	0.086	0.926	0.558
Islip	0.017	0.078	0.063	0.998	0.624
Sachem	0.015	0.066	0.082	0.950	0.513
Riverhead	0.015	0.059	0.039	1.390	0.675
Smithtown	0.016	0.070	0.083	1.441	0.767
Half Hollow Hills	0.013	0.057	0.145	1.658	0.750

Source: New York State Education Department