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United States Senate
WASHINGTON, DC 20510

Schumer Study: Loss of State and Local Deductions, Property Tax Deductions Could Raise Taxes on 1.2 Million Upstate New York Households Costing Them Almost $4.5 billion A Year

Under the proposed changes to the tax code unveiled last week by President Bush's tax panel, the deduction for property, and state and local income tax would be revoked. For high tax states like New York these changes would be devastating potentially costing an estimated 1.2 million taxpayers more than $4.479 billion in extra property taxes for an average of $3,589 per household. After California, New York would be hit the hardest by these proposed changes in the tax code.

An estimated **159,586 Capital Region** taxpayers could pay an average of **$3,373** more in federal taxes a year if the Bush tax panel proposals were enacted.

County	Estimated Itemizers	County Tax Hike If Deductions Removed	Average Hike Per Itemizer
Saratoga	33,896	$130,278,789	$3,843
Albany	49,066	$175,608,779	$3,579
Schenectady	22,770	$76,611,606	$3,365
Rensselaer	24,746	$77,984,074	$3,151
Fulton	8,246	$23,000,180	$2,789
Schoharie	4,046	$10,958,769	$2,708
Montgomery	8,374	$22,032,705	$2,631
Washington	8,441	$21,842,237	$2,588
Capital Region Total	**159,586**	**$538,317,139**	**$3,373**

An estimated **139,644 Central New York** taxpayers could pay an average of **$3,064** more in federal taxes a year if the Bush tax panel proposals were enacted.

County	Estimated Itemizers	County Tax Hike If Deductions Removed	Average Hike Per Itemizer
Onondaga	69,812	$231,206,059	$3,312
Madison	10,433	$32,750,205	$3,139
Oneida	34,810	$97,619,878	$2,804
Oswego	17,503	$47,524,838	$2,715
Cortland	7,086	$18,791,168	$2,652
Central New York Total	**139,644**	**$427,892,149**	**$3,064**

An estimated **351,648 Hudson Valley** taxpayers could pay an average of **4,872** more in federal taxes a year if the Bush tax panel proposals were enacted.

Country	Estimated Itemizers	County Tax Hike If Deductions Removed	Average Hike Per Itemizer
Westchester	142,630	$888,715,944	$6,231
Putnam	14,819	$73,936,334	$4,989
Rockland	43,480	$207,850,147	$4,780
Dutchess	42,701	$171,813,370	$4,024
Orange	54,130	$205,061,037	$3,788
Columbia	10,122	$33,188,178	$3,279
Ulster	25,582	$80,913,765	$3,163
Greene	7,212	$20,646,487	$2,863
Sullivan	10,970	$31,089,608	$2,834
Hudson Valley total	**351,648**	**$1,713,214,869**	**$4,872**

An estimated **79,709 North Country** taxpayers could pay an average of **2,667** more in federal taxes a year if the Bush tax panel proposals were enacted.

County	Estimated Itemizers	County Tax Hike If Deductions Removed	Average Hike Per Itemizer
Warren	10,539	$32,801,214	$3,113
Clinton	12,286	$35,234,252	$2,868
Essex	5,461	$15,090,263	$2,763
Hamilton	831	$ 2,261,825	$2,722
St. Lawrence	14,719	$38,168,900	$2,593
Herkimer	9,521	$24,358,011	$2,558
Franklin	6,648	$16,667,367	$2,507
Jefferson	16,219	$39,593,943	$2,441
Lewis	3,485	$ 8,424,313	$2,417
North Country	**79,709**	**$212,600,089**	**$2,667**

An estimated **191,598 Rochester/Finger Lakes** taxpayers could pay an average of **3,286** more in federal taxes a year if the Bush tax panel proposals were enacted.

County	Estimated Itemizers	County Tax Hike If Deductions Removed	Average Hike Per Itemizer
Monroe	115,026	$398,350,684	$3,463
Tompkins	13,342	$44,075,169	$3,304
Ontario	16,259	$53,574,375	$3,295
Wayne	13,988	$41,335,085	$2,955
Livingston	9,726	$28,546,255	$2,935
Cayuga	12,220	$35,463,727	$2,902
Seneca	4,926	$12,850,407	$2,609
Yates	3,092	$7,857,995	$2,542
Schuyler	3,020	$7,581,007	$2,510
Rochester/Finger Lakes Total	**191,598**	**$629,634,705**	**$3,286**

An estimated **97,067 Southern Tier** taxpayers could pay an average of **2,758** more in federal taxes a year if the Bush tax panel proposals were enacted.

County	Estimated Itemizers	County Tax Hike If Deductions Removed	Average Hike Per Itemizer
Tioga	7,659	$22,740,726	$2,969
Broome	31,269	$89,279,659	$2,855
Chemung	13,732	$38,816,284	$2,827
Otsego	8,957	$24,834,939	$2,773
Steuben	14,322	$38,655,482	$2,699
Delaware	6,720	$17,171,639	$2,555
Chenango	7,270	$18,305,187	$2,518
Allegany	7,138	$17,908,960	$2,509
Southern Tier Total	**97,067**	**$267,712,875**	**$2,758**

An estimated **228,932 Western New York** taxpayers could pay an average of **3,014** more in federal taxes a year if the Bush tax panel proposals were enacted.

Country	Estimated Itemizers	County Tax Hike If Deductions Removed	Average Hike Per Itemizer
Erie	142,291	$454,500,949	$3,194
Niagara	33,801	$98,249,546	$2,907
Genesee	9,822	$27,327,309	$2,782
Wyoming	5,531	$14,818,597	$2,679
Orleans	6,106	$15,783,489	$2,585
Chautauqua	19,419	$49,140,141	$2,531
Cattaraugus	11,962	$30,116,419	$2,518
Western NY Total	**228,932**	**$689,936,450**	**$3,014**

** Estimates based on IRS data. According to the IRS, 38% of all New York State taxpayers itemize their deductions. The Schumer Survey also divided the proportion of income tax paid by county to get the proportion of tax hike due to the loss of deductions throughout NYS. To arrive at the total NYS amount of tax hike due to the loss of deduction, Schumer multiplied the total 2003 deductions, over $37 billion, and multiplied that number by 28%, which is the average marginal tax rate for itemizers. To arrive at per household average the Schumer study divided the county tax hike by the estimated itemizer.