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I N   S E N A T E

April 5, 2016

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Introduced by Sen. SEWARD -- read twice and ordered printed, and when printed to be committed to the Committee on Education

AN ACT to amend the education law, in relation to limitations upon school district tax levies

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

1     Section 1. Subdivision 3 of section 2023-a of the education law, as  
2     added by section 2 of part A of chapter 97 of the laws of 2011, is  
3     amended to read as follows:  
4     3. Computation of tax levy limits. a. Each school district shall  
5     calculate the tax levy limit for each school year which shall be deter-  
6     mined as follows:  
7     (1) Ascertain the total amount of taxes levied for the prior school  
8     year.  
9     (2) Multiply the result by the tax base growth factor, if any.  
10    (3) Add any payments in lieu of taxes that were receivable in the  
11    prior school year.  
12    (4) Subtract the tax levy necessary to support the expenditures pursu-  
13    ant to subparagraphs (i) and (iv) of paragraph i of subdivision two of  
14    this section for the prior school year, if any.  
15    (5) Multiply the result by the allowable levy growth factor.  
16    (6) Subtract any payments in lieu of taxes receivable in the coming  
17    fiscal year.  
18    (7) Add the available carryover, if any.  
19    b. NOTWITHSTANDING ANY OTHER PROVISION OF THE LAW TO THE CONTRARY, IN  
20    NO CASE SHALL THE TAX LEVY LIMIT BE LESS THAN THE TOTAL AMOUNT OF TAXES  
21    LEVIED FOR THE PRIOR YEAR.  
22    c. On or before March first of each year, any school district subject  
23    to the provisions of this section shall submit to the state comptroller,  
24    the commissioner, and the commissioner of taxation and finance, in a  
25    form and manner prescribed by the state comptroller, any information  
26    necessary for the calculation of the tax levy limit; and the school  
27    district's determination of the tax levy limit pursuant to this section

EXPLANATION--Matter in ITALICS (underscored) is new; matter in brackets  
[ ] is old law to be omitted.

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1 shall be subject to review by the commissioner and the commissioner of  
2 taxation and finance.

3 S 2. This act shall take effect on the first of January next succeed-  
4 ing the date on which it shall have become a law; provided, however,  
5 that the amendments to section 2023-a of the education law made by this  
6 act shall not affect the repeal of such section and shall be deemed  
7 repealed therewith.