

STATE OF NEW YORK

5069

2021-2022 Regular Sessions

IN SENATE

February 23, 2021

Introduced by Sen. MAYER -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government

AN ACT to amend the real property tax law, in relation to the amount of surplus funds which may be retained by a school district; and providing for the repeal of such provisions upon expiration thereof

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

1 Section 1. Subdivision 1 of section 1318 of the real property tax law,
2 as amended by chapter 238 of the laws of 2007, is amended to read as
3 follows:

4 1. The warrant of the collecting officer shall be signed by the trustee,
5 or the trustees, or a majority of them, or the board of education
6 or a majority thereof. Such warrant shall state the amount of unexpended
7 surplus funds in the custody of the board and shall further state that
8 except as authorized or required by law, such unexpended surplus funds
9 have been applied in determining the amount of the school tax levy. For
10 the two thousand seven--two thousand eight school year, surplus funds as
11 used in this subdivision shall mean any operating funds in excess of
12 three percent of the current school year budget, and shall not include
13 funds properly retained under other sections of law. For the two thousand
14 eight--two thousand nine school year, and thereafter, surplus funds
15 as used in this subdivision shall mean any operating funds in excess of
16 four percent of the current school year budget, and shall not include
17 funds properly retained under other sections of law. For the two thousand
18 and twenty--two thousand twenty-one school year through the two thousand
19 and twenty-four--two thousand twenty-five school year, surplus funds as
20 used in this subdivision shall mean any operating funds in excess of
21 eight percent of the current school year budget, and shall not include
22 funds properly retained under other sections of law. Such warrant shall
23 have the same force and effect as a warrant issued by a board of supervisors
24 to a collecting officer in a town. The collecting officer to whom

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

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1 it may be delivered for collection shall be thereby authorized and
2 required to collect from every person named on such school tax roll the
3 sum set opposite his name, or the amount due from any person specified
4 therein, in the same manner and with the same powers that collecting
5 officers in towns are authorized to collect taxes levied by the board of
6 supervisors.

7 § 2. This act shall take effect immediately and shall expire and be
8 deemed repealed July 1, 2025.