

STATE OF NEW YORK

6222

2021-2022 Regular Sessions

IN SENATE

April 15, 2021

Introduced by Sen. REICHLIN-MELNICK -- 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 providing
mandate relief to local school districts

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

1 Section 1. Paragraph (c) of subdivision 1 of section 726 of the real
2 property tax law, as amended by chapter 546 of the laws of 2014, is
3 amended to read as follows:

4 (c) Any final order in a proceeding under this article [~~seven of this~~
5 ~~chapter~~], which orders or directs the correction or striking of an
6 assessment appearing on that portion of a city, town or county assess-
7 ment roll applicable to a school district, shall be binding on such
8 school district. Any amount of taxes of such school district at any time
9 collected upon such assessment in excess of the amount which would have
10 been paid had such assessment been made as determined by such order,
11 shall be refunded by the school authorities of such school district,
12 together with interest thereon computed as provided in subdivision two
13 of this section. A school district which levies taxes on behalf of a
14 school district public library may charge back to such public library
15 the portion of such refund attributable to library purposes. Such refund
16 shall be made in accordance with the procedure set forth in this
17 section, provided, however, that application for such refund shall be
18 made, by the petitioner or other person paying such tax, within three
19 years after the entry of the final order ordering or adjudging or deter-
20 mining such assessment to have been excessive, unequal or unlawful, or
21 that real property was misclassified. The time of the pendency of any
22 appeal in any such proceeding or from any such order shall not be deemed
23 part of such three years. Such refund shall be paid in installments for
24 a period of no less than three years.

25 § 2. This act shall take effect immediately.

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

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