

STATE OF NEW YORK

11653

IN ASSEMBLY

July 29, 2026

Introduced by COMMITTEE ON RULES -- (at request of M. of A. Wieder) --
read once and referred to the Committee on Real Property Taxation

AN ACT in relation to requiring the refund of excess school taxes collected by school districts located within Rockland County resulting from erroneous tax levy increases

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

- 1 Section 1. Legislative Intent. The legislature hereby finds and
2 declares that taxpayers are entitled to fair and accurate tax levies
3 imposed by school districts. When a school district imposes a tax levy
4 increase based upon materially erroneous financial information miscalcu-
5 lations, or incorrect determinations, and such increase results in the
6 collection of excess taxes, taxpayers should be entitled to refunds of
7 such excess amounts. The purpose of this act is to ensure that taxpayers
8 in school districts located within Rockland County are refunded any
9 excess taxes collected as a result of erroneous tax levy increases.
- 10 § 2. Refund of excess school taxes in Rockland county resulting from
11 erroneous tax levy increases. 1. This section shall apply to all public
12 school districts wholly or partially located within Rockland county.
- 13 2. For the purposes of this section, "erroneous tax levy increase"
14 shall mean any increase in a school district tax levy that is subse-
15 quently determined by the commissioner of education, the state comp-
16 troller, a court of competent jurisdiction, or other lawful authority to
17 have been based upon incorrect financial information, clerical error,
18 mathematical error, or other substantive miscalculation.
- 19 3. Where an erroneous tax levy increase is determined to have resulted
20 in the collection of excess school taxes for the 2024--2025 school tax
21 levy, the school district, in cooperation with the appropriate tax-levy-
22 ing authority, shall:
- 23 (a) determine the total amount of excess taxes collected;
24 (b) calculate the proportional excess amount paid by each affected
25 taxpayer; and
26 (c) issue a refund or tax credit to each affected taxpayer in the
27 amount of such excess payment.

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

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1 4. Such refund shall be issued either: (a) as a direct payment to the
2 taxpayer; or (b) as a credit applied to a subsequent school tax bill.
3 The manner in which such refund is issued shall be determined by the
4 tax-levying authority.

5 5. Refunds or credits required pursuant to this section shall be
6 issued within one hundred eighty days of the final determination that an
7 erroneous tax levy increase occurred.

8 6. The commissioner of taxation and finance is authorized to promul-
9 gate rules and regulations necessary to implement the provisions of this
10 section.

11 7. Nothing in this section shall be construed to limit or impair any
12 other right or remedy otherwise available to taxpayers under law.

13 § 3. If any clause, sentence, paragraph, subdivision, section or part
14 of this act shall be adjudged by any court of competent jurisdiction to
15 be invalid, such judgment shall not affect, impair, or invalidate the
16 remainder thereof, but shall be confined in its operation to the clause,
17 sentence, paragraph, subdivision, section or part thereof directly
18 involved in the controversy in which such judgment shall have been
19 rendered. It is hereby declared to be the intent of the legislature that
20 this act would have been enacted even if such invalid provisions had not
21 been included herein.

22 § 4. This act shall take effect immediately and shall apply to the
23 2024--2025 school tax levy.