STATE OF NEW YORK

6313

2025-2026 Regular Sessions

IN ASSEMBLY

March 4, 2025

Introduced by M. of A. WIEDER -- read once and referred to the Committee on Real Property Taxation

AN ACT in relation to requiring the school district of East Ramapo to refund to taxpayers excess school taxes collected

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

Section 1. Legislative findings and intent. In 2024, the school board of the East Ramapo Central School District voted for an increase of 1.0% for the 2024-2025 school district budget. Relying on an assertion that the district was facing a severe budget deficit, the commissioner of education for the state of New York directed the East Ramapo Central School District to raise the school tax levy by an additional 4.38%, bringing the total tax levy hike to 5.38%. The increase resulted in the collection of more than $6,000,000 in school taxes. A short time later, an external audit of East Ramapo's financing turned up more than $30,000,000 in unrestricted funds, a shock to school district officials, the school board and residents. Subsequent inquiry has revealed that the surplus may be as high as $100,000,000. The legislature finds that the tax levy imposed for the 2024-2025 school taxes was erroneous and declares that the excess funds should be refunded in full to the taxpayers who paid them.

§ 2. Pursuant to the provisions of title 3 of article 5 of the real property tax law, the tax levying body of East Ramapo shall refund to each person the amount of school tax erroneously paid by such person, or that portion thereof in excess of the tax that should have been paid in connection with the 2024-2025 school tax had the increase in such tax been calculated utilizing the originally proposed 1% increase. This refund shall be made available from the surplus funds held by the town and the school district. All refunds shall be paid within ninety days of the effective date of this act. Notwithstanding the provisions of subdivision 1 of section 556 of the real property tax law, no person entitled

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

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to a refund of such tax shall be required to submit an application for a refund of such amounts.

§ 3. No later than one hundred twenty days after the effective date of this act, the town of Ramapo and the East Ramapo Central School District shall provide a detailed report of the refund disbursement to the governor, the majority and minority leaders of the Senate and the Assembly, the Senate and Assembly standing committees on education, and the state comptroller. The report shall be made available in full on the website of the East Ramapo Central School District and the website of the town of Ramapo.

§ 4. The state comptroller and the state Department of Education shall monitor the refund process and to take appropriate action to ensure compliance with the provisions of this act. Any failure to comply with the provisions of this act shall be subject to penalties as provided under applicable law.

§ 5. This act shall take effect immediately.