

1656

2009-2010 Regular Sessions

I N   A S S E M B L Y

(PREFILED)

January 7, 2009

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

AN ACT to amend the real property tax law, in relation to school  
districts which levy taxes on behalf of a school district and public  
library

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 714 of the laws of 1982, is  
3     amended to read as follows:  
4     (c) Any final order in a proceeding under article seven of this chap-  
5     ter, which orders or directs the correction or striking of an assessment  
6     appearing on that portion of a city, town or county assessment roll  
7     applicable to a school district, shall be binding on such school  
8     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.  
24    S 2. This act shall take effect on the first of January next succeed-  
25    ing the date on which it shall have become a law.

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

LBD02215-01-9