

2009-2010 Regular Sessions

I N S E N A T E

January 21, 2009

Introduced by Sen. LAVALLE -- 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 unexpended surplus funds which may be retained by a board of education; and to amend the education law, in relation to property tax report cards

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. NOTWITHSTANDING
18 THE EXCESS OPERATING FUNDS PERCENTAGES SET FORTH IN THIS SUBDIVISION,
19 FOR ANY BOARD THAT DOES NOT RETAIN THE PERCENTAGE OF EXCESS OPERATING
20 FUNDS SET FORTH IN THIS SUBDIVISION FOR THE TWO THOUSAND EIGHT--TWO
21 THOUSAND NINE AND TWO THOUSAND NINE--TWO THOUSAND TEN SCHOOL YEARS,
22 SURPLUS FUNDS FOR THE TWO THOUSAND TEN--TWO THOUSAND ELEVEN SCHOOL YEAR
23 AND THEREAFTER SHALL MEAN ANY OPERATING FUNDS IN EXCESS OF TWO PERCENT
24 OF THE CURRENT SCHOOL YEAR BUDGET, AND SHALL NOT INCLUDE FUNDS PROPERLY

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

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1 RETAINED UNDER OTHER SECTIONS OF LAW. Such warrant shall have the same
2 force and effect as a warrant issued by a board of supervisors to a
3 collecting officer in a town. The collecting officer to whom it may be
4 delivered for collection shall be thereby authorized and required to
5 collect from every person named on such school tax roll the sum set
6 opposite his name, or the amount due from any person specified therein,
7 in the same manner and with the same powers that collecting officers in
8 towns are authorized to collect taxes levied by the board of supervi-
9 sors.

10 S 2. Paragraph a of subdivision 7 of section 1608 of the education
11 law, as amended by chapter 238 of the laws of 2007, is amended to read
12 as follows:

13 a. Each year, commencing with the proposed budget for the two thou-
14 sand--two thousand one school year, the trustee or board of trustees
15 shall prepare a property tax report card, pursuant to regulations of the
16 commissioner, and shall make it publicly available by transmitting it to
17 local newspapers of general circulation, appending it to copies of the
18 proposed budget made publicly available as required by law, making it
19 available for distribution at the annual meeting, and otherwise dissem-
20 inating it as required by the commissioner. Such report card shall
21 include: (i) the amount of total spending and total estimated school tax
22 levy that would result from adoption of the proposed budget and the
23 percentage increase or decrease in total spending and total school tax
24 levy from the school district budget for the preceding school year; and
25 (ii) the projected enrollment growth for the school year for which the
26 budget is prepared, and the percentage change in enrollment from the
27 previous year; and (iii) the percentage increase in the consumer price
28 index, as defined in paragraph c of this subdivision; and (iv) the
29 projected amount of the unappropriated unreserved fund balance that will
30 be retained if the proposed budget is adopted, the projected amount of
31 the reserved fund balance, the projected amount of the appropriated fund
32 balance, the percentage of the proposed budget that the unappropriated
33 unreserved fund balance represents, the actual unappropriated unreserved
34 fund balance retained in the school district budget for the preceding
35 school year, and the percentage of the school district budget for the
36 preceding school year that the actual unappropriated unreserved fund
37 balance represents; AND (V) A STATEMENT SETTING FORTH WHETHER OR NOT THE
38 SCHOOL DISTRICT HAS RETAINED THE PERCENTAGE OF EXCESS OPERATING FUNDS
39 SET FORTH IN SUBDIVISION ONE OF SECTION THIRTEEN HUNDRED EIGHTEEN OF THE
40 REAL PROPERTY TAX LAW.

41 S 3. This act shall take effect July 1, 2009.