S T A T E O F N E W Y O R K

875

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:

Section 1. Subdivision 1 of section 1318 of the real property tax law, as amended by chapter 238 of the laws of 2007, is amended to read as follows:

1. The warrant of the collecting officer shall be signed by the trustee, or the trustees, or a majority of them, or the board of education or a majority thereof. Such warrant shall state the amount of unexpended surplus funds in the custody of the board and shall further state that except as authorized or required by law, such unexpended surplus funds have been applied in determining the amount of the school tax levy. For the two thousand seven--two thousand eight school year, surplus funds as used in this subdivision shall mean any operating funds in excess of three percent of the current school year budget, and shall not include funds properly retained under other sections of law. For the two thousand eight--two thousand nine school year, and thereafter, surplus funds as used in this subdivision shall mean any operating funds in excess of four percent of the current school year budget, and shall not include funds properly retained under other sections of law. NOTWITHSTANDING THE EXCESS OPERATING FUNDS PERCENTAGES SET FORTH IN THIS SUBDIVISION, FOR ANY BOARD THAT DOES NOT RETAIN THE PERCENTAGE OF EXCESS OPERATING FUNDS SET FORTH IN THIS SUBDIVISION FOR THE TWO THOUSAND EIGHT--TWO THOUSAND NINE AND TWO THOUSAND NINE--TWO THOUSAND TEN SCHOOL YEARS, SURPLUS FUNDS FOR THE TWO THOUSAND TEN--TWO THOUSAND ELEVEN SCHOOL YEAR AND THEREAFTER SHALL MEAN ANY OPERATING FUNDS IN EXCESS OF TWO PERCENT 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.

LBD06085-01-9

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

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

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

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