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

3539

2009-2010 Regular Sessions

I N A S S E M B L Y

January 27, 2009

Introduced by M. of A. BRADLEY, KOON, FIELDS -- Multi-Sponsored by -- M. of A. DelMONTE, JOHN, LATIMER, REILLY, SWEENEY, ZEBROWSKI -- read once and referred to the Committee on Real Property Taxation

AN ACT to amend the real property tax law, in relation to review of final determinations regarding equalization rates

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

Section 1. Section 1218 of the real property tax law, as amended by chapter 685 of the laws of 2004, is amended to read as follows:

S 1218. Review of final determinations of state board relating to state equalization rates. A final determination of the state board relating to state equalization rates may be reviewed by commencing an action in the appellate division of the supreme court in the manner provided by article seventy-eight of the civil practice law and rules upon application [of] BY: (A) the county, city, town or village for which the rate or rates were established; OR

(B) THE CHIEF EXECUTIVE OFFICER OR GOVERNING BODY OF ANY MUNICIPAL CORPORATION CONTAINING A SCHOOL DISTRICT FOR WHICH A SEGMENT SPECIAL EQUALIZATION RATE HAS BEEN SOUGHT; OR

(C) ANY AGGRIEVED PERSON RESIDING WITHIN A SCHOOL DISTRICT FOR WHICH A SEGMENT SPECIAL EQUALIZATION RATE HAS BEEN SOUGHT. The standard of review in such a proceeding shall be as specified in subdivision four of section seventy-eight hundred three of the civil practice law and rules. Whenever a final order is issued in such a proceeding directing a revised state equalization rate, any county, village or school district that used the former rate in the apportionment of taxes must, upon receipt of such final order, recalculate the levy that used such former rate and credit or debit as appropriate its constituent municipalities in its next levy. Any special franchise assessments that were established using the former rate must, upon receipt of such final order, be revised by the state board in accordance with the new rate, and, if

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

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taxes have already been levied upon such assessments, the affected special franchise owners shall either automatically receive a refund if there is a decrease or be taxed on an increase in the next levy in the manner provided for omitted parcels in title three of article five of this chapter.

S 2. This act shall take effect immediately.