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

7384

2009-2010 Regular Sessions

I N A S S E M B L Y

April 2, 2009

Introduced by M. of A. DelMONTE -- read once and referred to the Committee on Education

AN ACT to refund taxpayers in the Wilson Central School district for taxes improperly reserved by the district as determined by the state comptroller

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

Section 1. Notwithstanding section 556 of the real property tax law or any other law to the contrary, the Wilson Central school district in the county of Niagara shall be authorized and directed to refund any person the amount of any tax paid by him or her that was improperly reserved by the Wilson Central school district, as determined by the state comptroller's audit.

S 2. The Wilson Central school district shall calculate the refund authorized by section one of this act using 2009 tax rolls and corresponding school taxable values. Such refund shall not be included in the 2009-10 tax levy.

S 3. The Wilson Central school district shall issue checks in the amount of the refund due to each taxpayer pursuant to this act and shall mail such checks in a timely manner.

S 4. This act shall take effect immediately.

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

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