

3816

2009-2010 Regular Sessions

I N   S E N A T E

April 1, 2009

Introduced by Sen. VOLKER -- 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 and the education law, in relation to school district libraries

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

1     Section 1. Section 1308 of the real property tax law is amended to  
2 read as follows:

3     S 1308. Property subject to levy. [Except as provided in section thir-  
4 teen hundred ten of this chapter, school] SCHOOL district taxes shall be  
5 levied by the school authorities upon all real property within the boun-  
6 daries of the district which is not by law exempt from such taxation.  
7 Such taxes shall be levied against each parcel of such real property. In  
8 all cases the levy shall be deemed as against the real property itself.  
9 A SCHOOL DISTRICT MAY LEVY LIBRARY TAXES IN ONLY ONE PART OF THE SCHOOL  
10 DISTRICT. The name of the owner, last known owner or reputed owner shall  
11 be regarded as an aid to identify such parcel. A mistake in any such  
12 name shall not affect the validity of the levy against the parcel.

13     S 2. Section 261 of the education law, as amended by chapter 476 of  
14 the laws of 1977, is amended to read as follows:

15     S 261. Incorporation. Within one month after taking office, the first  
16 board of trustees of any such public library or Indian library shall  
17 apply to the regents for a charter in accordance with the vote estab-  
18 lishing the library. IF IT SHALL APPEAR TO THE REGENTS THAT THE SERVICE  
19 AREA PROPOSED FOR ANY SUCH PUBLIC LIBRARY INCLUDES ANY AREAS ALREADY  
20 SERVED BY A CHARTERED LIBRARY, THE REGENTS SHALL DISAPPROVE SUCH APPLI-  
21 CATION AND THE CHARTER SHALL NOT BE GRANTED.

22     S 3. Section 263 of the education law, as renumbered by chapter 273 of  
23 the laws of 1950, is amended to read as follows:

24     S 263. Reports. 1. Every library or museum, other than a school  
25 library, which enjoys any exemption from taxation or receives state aid

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

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1 or other privilege not usually accorded to business corporations shall  
2 make the report required by section two hundred fifteen of this [chap-  
3 ter] ARTICLE, and such report shall relieve the institution from making  
4 any report now required by statute or charter to be made to the legisla-  
5 ture or to any department, court or other authority of the state. These  
6 reports shall be summarized and transmitted to the legislature by the  
7 regents with the annual reports of the university.

8 2. EVERY SCHOOL LIBRARY SHALL, ON OR BEFORE JANUARY THIRTY-FIRST, TWO  
9 THOUSAND NINE, REVIEW THEIR CHARTER TO DETERMINE IF ANY PART OF ITS  
10 LIBRARY SERVICE AREA INCLUDES PARCELS OF LAND ALREADY SERVED BY A CHAR-  
11 TERED LIBRARY. IF SUCH A SITUATION EXISTS, THE LIBRARY MUST FILE A CHAR-  
12 TER AMENDMENT WITH THE REGENTS, CHANGING THE SERVICE AREA OF THE LIBRARY  
13 TO EXCLUDE ANY SUCH PARCELS OF LAND.

14 S 4. Subdivision 1 of section 272 of the education law is amended by  
15 adding a new paragraph m to read as follows:

16 M. THE COMMISSIONER SHALL, FOR THE FIRST FIVE YEARS AFTER THE EFFEC-  
17 TIVE DATE OF THIS PARAGRAPH, HOLD HARMLESS, WITH FUNDING FROM THE STATE,  
18 ANY SCHOOL LIBRARIES WHICH LOSE REVENUE OVER THE PRIOR YEAR SOLELY  
19 BECAUSE OF THE IMPACT OF THE AMENDMENTS TO SECTION THIRTEEN HUNDRED  
20 EIGHT OF THE REAL PROPERTY TAX LAW AND SECTIONS TWO HUNDRED SIXTY-ONE  
21 AND TWO HUNDRED SIXTY-THREE OF THIS ARTICLE BY THE CHAPTER OF THE LAWS  
22 OF TWO THOUSAND NINE WHICH ADDED THIS PARAGRAPH IN THE FOLLOWING AMOUNT:  
23 ONE HUNDRED PERCENT OF SUCH AMOUNT IN THE FIRST YEAR; EIGHTY PERCENT OF  
24 SUCH AMOUNT IN THE SECOND YEAR; SIXTY PERCENT OF SUCH AMOUNT IN THE  
25 THIRD YEAR; FORTY PERCENT OF SUCH AMOUNT IN THE FOURTH YEAR; TWENTY  
26 PERCENT OF SUCH AMOUNT IN THE FIFTH YEAR; AND THEREAFTER SUCH PAYMENTS  
27 SHALL CEASE TO BE ALLOWED.

28 S 5. This act shall take effect on the ninetieth day after it shall  
29 have become a law.