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

3377

2011-2012 Regular Sessions

I N A S S E M B L Y

January 25, 2011

Introduced by M. of A. CALHOUN -- read once and referred to the Committee on Real Property Taxation

AN ACT to amend the real property tax law, in relation to school districts which levy taxes on behalf of a school district and public library

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

Section 1. Paragraph (c) of subdivision 1 of section 726 of the real property tax law, as amended by chapter 714 of the laws of 1982, is amended to read as follows:

(c) Any final order in a proceeding under article seven of this chapter, which orders or directs the correction or striking of an assessment appearing on that portion of a city, town or county assessment roll applicable to a school district, shall be binding on such school district. Any amount of taxes of such school district at any time collected upon such assessment in excess of the amount which would have been paid had such assessment been made as determined by such order, shall be refunded by the school authorities of such school district, together with interest thereon computed as provided in subdivision two of this section. A SCHOOL DISTRICT WHICH LEVIES TAXES ON BEHALF OF A SCHOOL DISTRICT PUBLIC LIBRARY MAY CHARGE BACK TO SUCH PUBLIC LIBRARY THE PORTION OF SUCH REFUND ATTRIBUTABLE TO LIBRARY PURPOSES. Such refund shall be made in accordance with the procedure set forth in this section, provided, however, that application for such refund shall be made, by the petitioner or other person paying such tax, within three years after the entry of the final order ordering or adjudging or determining such assessment to have been excessive, unequal or unlawful, or that real property was misclassified. The time of the pendency of any appeal in any such proceeding or from any such order shall not be deemed part of such three years.

S 2. This act shall take effect on the first of January next succeeding the date on which it shall have become a law.

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

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