

6247

I N   S E N A T E

January 17, 2012

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Introduced by Sen. CARLUCCI -- 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 providing mandate relief to local school districts

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

1     Section 1. Paragraph (c) of subdivision 1 of section 726 of the real  
2     property tax law, as amended by chapter 714 of the laws of 1982, is  
3     amended to read as follows:  
4     (c) Any final order in a proceeding under article seven of this chap-  
5     ter, which orders or directs the correction or striking of an assessment  
6     appearing on that portion of a city, town or county assessment roll  
7     applicable to a school district, shall be binding on such school  
8     district. Any amount of taxes of such school district at any time  
9     collected upon such assessment in excess of the amount which would have  
10    been paid had such assessment been made as determined by such order,  
11    shall be refunded by the school authorities of such school district,  
12    together with interest thereon computed as provided in subdivision two  
13    of this section. Such refund shall be made in accordance with the proce-  
14    dure set forth in this section, provided, however, that application for  
15    such refund shall be made, by the petitioner or other person paying such  
16    tax, within three years after the entry of the final order ordering or  
17    adjudging or determining such assessment to have been excessive, unequal  
18    or unlawful, or that real property was misclassified. The time of the  
19    pendency of any appeal in any such proceeding or from any such order  
20    shall not be deemed part of such three years. SUCH REFUND SHALL BE PAID  
21    WITHIN THREE YEARS OF THE DATE OF ANY FINAL ORDER AND MAY BE MADE IN  
22    MULTIPLE INSTALLMENTS.  
23    S 2. 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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