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

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2011-2012 Regular Sessions

I N A S S E M B L Y

January 20, 2011

Introduced by M. of A. CALHOUN, CROUCH, KOLB -- Multi-Sponsored by -- M. of A. BURLING, BUTLER, CONTE, FINCH, J. MILLER, OAKS, TEDISCO, THIELE -- read once and referred to the Committee on Real Property Taxation

AN ACT to amend the real property tax law and the tax law, in relation to establishing the STAR2 tax rebate program

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

Section 1. The real property tax law is amended by adding a new section 1306-b to read as follows:

S 1306-B. STAR2 TAX REBATES. 1. ADDITIONAL REBATE. (A) WHENEVER A PARCEL IS ENTITLED TO AND THE OWNER OR OWNERS THEREOF RECEIVE A STAR EXEMPTION PURSUANT TO SECTION FOUR HUNDRED TWENTY-FIVE OF THIS CHAPTER, AN ADDITIONAL TAX REBATE SHALL BE PROVIDED TO THE OWNER OR OWNERS OF SUCH PARCEL AS OF THE APPLICABLE TAXABLE STATUS DATE, IN AN AMOUNT EQUAL TO TEN PERCENT OF THE SCHOOL TAX PAID BY THE OWNER OR OWNERS OF SUCH PARCEL.

(B) IT SHALL BE THE RESPONSIBILITY OF THE STATE DEPARTMENT OF TAXATION AND FINANCE TO ISSUE SUCH TAX REBATES TO SUCH OWNERS IN THE MANNER PROVIDED BY SECTION ONE HUNDRED SEVENTY-EIGHT OF THE TAX LAW, PROVIDED THAT NO SUCH REBATE SHALL BE ISSUED BEFORE THE SCHOOL DISTRICT TAXES ON THE PARCEL SHALL HAVE BEEN PAID. NOTHING CONTAINED IN THIS SECTION SHALL BE CONSTRUED AS PERMITTING PARTIAL OR INSTALLMENT PAYMENTS OF TAXES IN A JURISDICTION WHICH HAS NOT AUTHORIZED THE SAME PURSUANT TO LAW.

2. PROCEDURE. (A) SUBSEQUENT TO PAYMENT OF THE SCHOOL TAX (IF APPLICABLE) WHICH REFLECTS THE RECEIPT OF A STAR EXEMPTION, THE TAX COLLECTING OFFICER SHALL, NOT LATER THAN THE FIFTEENTH DAY OF THE MONTH NEXT SUCCEEDING THE MONTH IN WHICH SUCH PAYMENT (IF APPLICABLE) SHALL HAVE BEEN MADE, SUBMIT A REPORT TO THE STATE DEPARTMENT OF TAXATION AND FINANCE. SUCH REPORT SHALL BE PREPARED IN SUCH FORM AND MANNER AS MAY BE PRESCRIBED BY SUCH DEPARTMENT, AND SHALL INCLUDE, BUT NOT BE LIMITED TO, THE FOLLOWING INFORMATION FOR EACH AFFECTED PARCEL:

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

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(I) THE MUNICIPAL IDENTIFICATION CODE PRESCRIBED BY THE STATE BOARD;
(II) THE PARCEL IDENTIFICATION NUMBER;
(III) THE NAME OF THE OWNER OR OWNERS OF THE PROPERTY AS OF THE APPLICABLE TAXABLE STATUS DATE;
(IV) THE MAILING ADDRESS OF SUCH OWNER OR OWNERS;
(V) THE AMOUNT OF THE STAR2 TAX REBATE TO WHICH SUCH OWNER OR OWNERS ARE ENTITLED.

(B) FOR PURPOSES OF THIS SECTION, THE TERM "TAX COLLECTING OFFICER" SHALL MEAN AN ELECTED OR APPOINTED OFFICER OF ANY MUNICIPAL CORPORATION WHICH IS AUTHORIZED BY LAW TO RECEIVE AND COLLECT SCHOOL DISTRICT TAXES, INCLUDING RELEVIED SCHOOL DISTRICT TAXES.

3. INCONSISTENT LAWS SUPERSEDED. THE PROVISIONS OF THIS SECTION SHALL APPLY TO ALL SCHOOL DISTRICTS AND ALL TAX COLLECTING OFFICERS, NOTWITHSTANDING ANY PROVISION OF LAW TO THE CONTRARY.

S 2. The tax law is amended by adding a new section 178 to read as follows:

S 178. STAR2 TAX REBATES. 1. PAYMENT OF REBATES. THE COMMISSIONER SHALL PAY STAR2 TAX REBATES, AS PROVIDED IN SECTION THIRTEEN HUNDRED SIX-B OF THE REAL PROPERTY TAX LAW, TO OWNERS OF REAL PROPERTY. SUCH PAYMENTS SHALL BE MADE PROMPTLY UPON RECEIPT FROM THE TAX COLLECTING OFFICER OF THE OWNERSHIP INFORMATION SPECIFIED IN SUCH SECTION. PAYMENT OF A REBATE UPON SUCH OWNERSHIP INFORMATION SHALL RELIEVE THE COMMISSIONER AND THE DEPARTMENT FROM ALL LIABILITY TO ANY OWNER OF THE PROPERTY, OR THE ESTATE, TRUST, ASSIGNS, SUCCESSORS, HEIRS OF REPRESENTATIVES OF ANY SUCH OWNERS, WITH RESPECT TO SUCH PAYMENT, AND SUCH PERSONS SHALL HAVE NO RIGHT TO COMMENCE A COURT ACTION OR PROCEEDING OR TO ANY OTHER LEGAL RECOURSE AGAINST THE STATE, THE COMMISSIONER OR THE DEPARTMENT TO RECOVER SUCH PAYMENT. PROVIDED, HOWEVER, NOTHING IN THE PREVIOUS SENTENCE SHALL BE CONSTRUED TO BAR ANY OTHER RIGHT OF ACTION OF SUCH PERSONS WITH RESPECT TO SUCH PAYMENT UNDER THE LAWS OF THIS STATE.

2. COOPERATION BY TAX COLLECTING OFFICERS. EVERY TAX COLLECTING OFFICER SHALL COOPERATE WITH THE DEPARTMENT TO ENABLE IT TO CARRY OUT ITS DUTIES UNDER THIS SECTION, AND SHALL FURNISH TO THE DEPARTMENT SUCH INFORMATION AS IT DEEMS NECESSARY TO CARRY OUT SUCH DUTIES.

3. COOPERATION BY STATE BOARD OF REAL PROPERTY TAX SERVICES. WHEN THE PROPER PAYMENT OF A TAX REBATE UNDER THIS SECTION DEPENDS UPON CONSTRUCTION OF THE MEANING OF THE PROVISIONS OF SECTION THIRTEEN HUNDRED SIX-B OF THE REAL PROPERTY TAX LAW (AND ANY RELATED PROVISIONS OF SUCH LAW) OR INTERPRETATION OF THE TERMS CONTAINED IN SUCH SECTION, IT SHALL BE THE RESPONSIBILITY OF THE STATE BOARD OF REAL PROPERTY SERVICES TO PROVIDE TO THE DEPARTMENT THE CONSTRUCTION OR INTERPRETATION OF ANY SUCH PROVISIONS OR TERMS.

4. RECOVERY OF ERRONEOUS REBATES. THE COMMISSIONER SHALL BE AUTHORIZED TO RECOVER ANY ERRONEOUS STAR2 TAX REBATE BY NOTIFYING THE PAYEE OF THE AMOUNT THEREOF. IF SUCH ERRONEOUS REBATE IS NOT RETURNED WITHIN THIRTY DAYS, THE COMMISSIONER IS AUTHORIZED TO TREAT THE ERRONEOUS REBATE AS AN ERRONEOUS REFUND OF INCOME TAX PURSUANT TO THE PROVISIONS OF PARAGRAPH FIVE OF SUBSECTION (C) OF SECTION SIX HUNDRED EIGHTY-THREE OF THIS CHAPTER.

5. REGULATIONS. THE COMMISSIONER SHALL BE AUTHORIZED TO MAKE SUCH RULES AND REGULATIONS AS MAY BE DEEMED NECESSARY FOR THE PERFORMANCE OF HIS OR HER DUTIES UNDER THIS SECTION, INCLUDING BUT NOT LIMITED TO RULES AND REGULATIONS WHICH SHALL ADVISE TAX COLLECTING OFFICERS OF PROCEDURES FOR FURNISHING OWNERSHIP INFORMATION TO THE DEPARTMENT, AND WHICH SHALL ADVISE TAX COLLECTING OFFICERS AND TAX REBATE PAYEES OF PROCEDURES FOR

THE CORRECTION OF ERRONEOUS OWNERSHIP INFORMATION AND INCORRECT REBATE AMOUNTS.

S 3. This act shall take effect immediately and shall be applicable to school taxes levied subsequent to January 1, 2011.