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

5726

2011-2012 Regular Sessions

I N A S S E M B L Y

February 25, 2011

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

AN ACT to amend the real property tax law, in relation to review of final determinations regarding such special equalization rates

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

Section 1. Section 1218 of the real property tax law, as amended by section 18 of part W of chapter 56 of the laws of 2010, is amended to read as follows:

S 1218. Review of final determinations of state board of real property tax services relating to state equalization rates. A final determination of the state board of real property tax services relating to state equalization rates may be reviewed by commencing an action in the appellate division of the supreme court in the manner provided by article seventy-eight of the civil practice law and rules upon application [of] BY:

(A) the county, city, town or village for which the rate or rates were established; OR

(B) THE CHIEF EXECUTIVE OFFICER OR GOVERNING BODY OF ANY MUNICIPAL CORPORATION CONTAINING A SCHOOL DISTRICT FOR WHICH A SPECIAL EQUALIZATION RATE HAS BEEN ESTABLISHED; OR

(C) ANY AGGRIEVED PERSON RESIDING WITHIN A SCHOOL DISTRICT FOR WHICH A SPECIAL EQUALIZATION RATE HAS BEEN ESTABLISHED.

The standard of review in such a proceeding shall be as specified in subdivision four of section seventy-eight hundred three of the civil practice law and rules. Whenever a final order is issued in such a proceeding directing a revised state equalization rate, any county, village or school district that used the former rate in the apportionment of taxes must, upon receipt of such final order, recalculate the levy that used such former rate and credit or debit as appropriate its constituent municipalities in its next levy. Any special franchise

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

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assessments that were established using the former rate must, upon receipt of such final order, be revised by the state board in accordance with the new rate, and, if taxes have already been levied upon such assessments, the affected special franchise owners shall either automatically receive a refund if there is a decrease or be taxed on an increase in the next levy in the manner provided for omitted parcels in title three of article five of this chapter.

S 2. This act shall take effect immediately.