

8038

2013-2014 Regular Sessions

I N   A S S E M B L Y

June 17, 2013

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Introduced by M. of A. MORELLE -- read once and referred to the Committee on Local Governments

AN ACT to amend the general municipal law and the education law, in relation to payments in lieu of taxes

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

1     Section 1. Subparagraph (i) of paragraph (b) of subdivision 3 of  
2     section 3-c of the general municipal law, as added by section 1 of part  
3     A of chapter 97 of the laws of 2011, is amended to read as follows:  
4     (i) The commissioner of taxation and finance shall calculate a quantity  
5     change factor for each local government for the coming fiscal year  
6     based upon the physical or quantity change, as defined by section twelve  
7     hundred twenty of the real property tax law, reported to the commissioner  
8     of taxation and finance by the assessor or assessors pursuant to  
9     section five hundred seventy-five of the real property tax law. The  
10    quantity change factor shall show the percentage by which the full value  
11    of the taxable real property in the local government has changed due to  
12    physical or quantity change between the second final assessment roll or  
13    rolls preceding the final assessment roll or rolls upon which taxes are  
14    to be levied, and the final assessment roll or rolls immediately preceding  
15    the final assessment roll or rolls upon which taxes are to be levied  
16    AND INCLUDE THE CHANGE IN ASSESSED VALUE FOR EACH PROPERTY ON THE EXEMPT  
17    SIDE OF THE TAX ROLLS UNDER A PAYMENT IN LIEU OF TAX AGREEMENT.  
18    S 2. Paragraph b of subdivision 2-a of section 2023-a of the education  
19    law, as added by section 2 of part A of chapter 97 of the laws of 2011,  
20    is amended to read as follows:  
21    b. The commissioner of taxation and finance shall calculate a quantity  
22    change factor for the coming school year for each school district based  
23    upon the physical or quantity change, as defined by section twelve  
24    hundred twenty of the real property tax law, reported to the commissioner  
25    of taxation and finance by the assessor or assessors pursuant to

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

LBD08545-01-3

1 section five hundred seventy-five of the real property tax law. The  
2 quantity change factor shall show the percentage by which the full value  
3 of the taxable real property in the school district has changed due to  
4 physical or quantity change between the second final assessment roll or  
5 rolls preceding the final assessment roll or rolls upon which taxes are  
6 to be levied, and the final assessment roll or rolls immediately preced-  
7 ing the final assessment roll or rolls upon which taxes are to be levied  
8 AND INCLUDE THE CHANGE IN ASSESSED VALUE FOR EACH PROPERTY ON THE EXEMPT  
9 SIDE OF THE TAX ROLLS UNDER A PAYMENT IN LIEU OF TAX AGREEMENT.  
10 S 3. This act shall take effect on the one hundred twentieth day after  
11 it shall have become a law, provided, however, that the amendments to  
12 section 3-c of the general municipal law and section 2023-a of the  
13 education law made by sections one and two of this act, respectively,  
14 shall not affect the repeal of such sections and shall be deemed  
15 repealed therewith. Effective immediately, the addition, amendment  
16 and/or repeal of any rules or regulations necessary for the implementa-  
17 tion of this act on its effective date is authorized to be made on or  
18 before such effective date.