

8059

2013-2014 Regular Sessions

I N A S S E M B L Y

June 17, 2013

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

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 ASSEM-
BLY, 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 IN INSTALLMENTS FOR A PERIOD OF NO LESS THAN THREE YEARS.
22 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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