

9875

I N A S S E M B L Y

April 20, 2016

Introduced by M. of A. BRABENEC -- read once and referred to the Committee on Education

AN ACT to amend the education law, the real property tax law and the general municipal law, in relation to school property and real property taxes

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

1 Section 1. The education law is amended by adding a new section 1527-a
2 to read as follows:
3 S 1527-A. FUNDING OF MANDATES IMPOSED ON SCHOOL DISTRICTS. 1. DEFINI-
4 TIONS. AS USED IN THIS SECTION, THE FOLLOWING TERMS SHALL HAVE THE
5 FOLLOWING MEANINGS UNLESS THE CONTEXT SHALL OTHERWISE REQUIRE:
6 (A) "MANDATE" MEANS:
7 (I) ANY STATE LAW, RULE, OR REGULATION WHICH CREATES A NEW PROGRAM OR
8 REQUIRES A HIGHER LEVEL OF SERVICE FOR AN EXISTING PROGRAM WHICH A
9 SCHOOL DISTRICT ORGANIZED EITHER BY SPECIAL LAWS OR PURSUANT TO THE
10 PROVISIONS OF A GENERAL LAW, IS REQUIRED TO PROVIDE; OR
11 (II) ANY GENERAL LAW WHICH GRANTS A NEW PROPERTY TAX EXEMPTION OR
12 INCREASES AN EXISTING PROPERTY TAX EXEMPTION WHICH ANY SUCH SCHOOL
13 DISTRICT IS REQUIRED TO PROVIDE.
14 (B) "UNFUNDED MANDATE" SHALL MEAN:
15 (I) ANY STATE LAW, RULE, OR REGULATION WHICH CREATES A NEW PROGRAM OR
16 REQUIRES A HIGHER LEVEL OF SERVICE FOR AN EXISTING PROGRAM WHICH ANY
17 SUCH SCHOOL DISTRICT IS REQUIRED TO PROVIDE AND WHICH RESULTS IN A NET
18 ADDITIONAL COST TO SUCH SCHOOL DISTRICT;
19 (II) ANY ALTERATION IN FUNDING PROVIDED TO ANY SUCH SCHOOL DISTRICT
20 FOR THE PURPOSE OF DEFRAYING THE COSTS OF A PROGRAM WHICH IT IS REQUIRED
21 TO PROVIDE, THEREBY RESULTING IN A NET ADDITIONAL COST TO SUCH SCHOOL
22 DISTRICT; OR
23 (III) ANY GENERAL LAW WHICH GRANTS A NEW PROPERTY TAX EXEMPTION OR
24 INCREASES AN EXISTING PROPERTY TAX EXEMPTION WHICH ANY SUCH SCHOOL
25 DISTRICT IS REQUIRED TO PROVIDE, THERE BY RESULTING IN A NET ADDITIONAL
26 COST TO SUCH SCHOOL DISTRICT.

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

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(C) "NET ADDITIONAL COST" MEANS THE COST OR COSTS INCURRED OR ANTICIPATED TO BE INCURRED WITHIN A ONE YEAR PERIOD BY A SCHOOL DISTRICT IN PERFORMING OR ADMINISTERING A MANDATE AFTER SUBTRACTING THEREFROM ANY REVENUES RECEIVED OR RECEIVABLE BY THE SCHOOL DISTRICT ON ACCOUNT OF THE MANDATED PROGRAM OR SERVICE, INCLUDING BUT NOT LIMITED TO:

(I) FEES CHARGED TO THE RECIPIENTS OF THE MANDATED PROGRAM OR SERVICE;

(II) STATE OR FEDERAL AID PAID SPECIFICALLY OR CATEGORICALLY IN CONNECTION WITH THE PROGRAM OR SERVICE; AND

(III) AN OFFSETTING SAVINGS RESULTING FROM THE DIMINUTION OR ELIMINATION OF ANY OTHER PROGRAM OR SERVICE DIRECTLY ATTRIBUTABLE TO THE PERFORMANCE OR ADMINISTRATION OF THE MANDATED PROGRAM.

2. FUNDING OF SCHOOL DISTRICT MANDATES. NOTWITHSTANDING ANY OTHER PROVISION OF LAW, NO UNFUNDED MANDATE SHALL BE ENACTED WHICH CREATES AN ANNUAL NET ADDITIONAL COST TO ANY SCHOOL DISTRICT IN EXCESS OF TEN THOUSAND DOLLARS OR AN AGGREGATE ANNUAL NET ADDITIONAL COST TO ALL SCHOOL DISTRICTS IN EXCESS OF ONE MILLION DOLLARS.

3. EXEMPTIONS TO THE FUNDING OF SCHOOL DISTRICT MANDATES REQUIREMENT.

(A) THE STATE SHALL NOT BE REQUIRED TO FUND ANY NEW OR EXPANDED PROGRAMS FOR SCHOOL DISTRICTS IF:

(I) THE MANDATE IS REQUIRED BY A COURT ORDER OR JUDGEMENT;

(II) THE MANDATE IS PROVIDED AT THE OPTION OF THE SCHOOL DISTRICT UNDER A LAW OR REGULATION;

(III) THE MANDATE RESULTS FROM THE PASSAGE OF A HOME RULE MESSAGE WHEREBY A SCHOOL DISTRICT REQUESTS AUTHORITY TO IMPLEMENT THE PROGRAM OR SERVICE SPECIFIED IN THE STATUTE, AND THE STATUTE IMPOSES COSTS ONLY UPON THAT SCHOOL DISTRICT WHICH REQUESTS THE AUTHORITY TO IMPOSE THE PROGRAM OR SERVICE;

(IV) THE MANDATE IS REQUIRED BY, OR ARISES FROM, AN EXECUTIVE ORDER OF THE GOVERNOR EXERCISING HIS OR HER EMERGENCY POWERS;

(V) THE MANDATE IS REQUIRED BY STATUTE OR EXECUTIVE ORDER THAT IMPLEMENTS A FEDERAL LAW OR REGULATION AND RESULTS FROM COSTS MANDATED BY THE FEDERAL GOVERNMENT TO BE BORNE AT THE LOCAL LEVEL, UNLESS THE STATUTE OR EXECUTIVE ORDER RESULTS IN COSTS WHICH EXCEED THE COSTS MANDATED BY THE FEDERAL GOVERNMENT; OR

(VI) THE MANDATE APPLIES TO A SMALL BUSINESS WITH FIFTY EMPLOYEES OR LESS.

(B) EACH ACT ESTABLISHING A MANDATE SHALL PROVIDE THAT THE EFFECTIVE DATE OF ANY SUCH MANDATE IMPOSED ON SCHOOL DISTRICTS SHALL BE CONSISTENT WITH THE NEEDS OF THE STATE AND SCHOOL DISTRICTS TO PLAN IMPLEMENTATION THEREOF, AND ALSO CONSISTENT WITH THE AVAILABILITY OF REQUIRED FUNDS.

S 2. Section 2022 of the education law is amended by adding a new subdivision 7 to read as follows:

7. A. NOTWITHSTANDING ANY OTHER PROVISION OF LAW, RULE OR REGULATION TO THE CONTRARY, IN A COMMON, UNION FREE, CENTRAL, CENTRAL HIGH SCHOOL DISTRICT OR SCHOOL DISTRICT, UPON THE FILING OF A PETITION PURSUANT TO PARAGRAPH B OF THIS SUBDIVISION, WITH THE TRUSTEES, THE BOARD OF EDUCATION OR THE CHANCELLOR OF A CITY SCHOOL DISTRICT LOCATED IN A CITY WITH GREATER THAN ONE MILLION INHABITANTS SHALL SUBMIT A PROPOSITION FOR THE PURPOSE OF VOTING ON THE QUESTION "SHALL THE SCHOOL DISTRICT ENTER INTO THE OPTIONAL SYSTEM OF STATE FUNDING FOR SCHOOL DISTRICT EXPENSES" TO THE QUALIFIED VOTERS OF A SCHOOL DISTRICT. SUCH VOTE SHALL BE HELD ON THE THIRD TUESDAY IN MAY, PROVIDED, HOWEVER, THAT SUCH VOTE SHALL BE HELD ON THE SECOND TUESDAY IN MAY IF THE COMMISSIONER AT THE REQUEST OF A LOCAL SCHOOL BOARD OR THE CHANCELLOR IN THE CITY OF NEW YORK CERTIFIES NO LATER THAN MARCH FIRST THAT SUCH ELECTION WOULD CONFLICT WITH RELI-

1 GIOUS OBSERVANCES. IF A DISTRICT VOTES TO JOIN THE OPTIONAL SYSTEM THAT
2 VOTE IS BINDING AND MAY NOT BE ALTERED BY THE DISTRICT OR ITS RESIDENTS.

3 B. SUCH PETITION RELATING TO THE OPTIONAL SYSTEM FOR STATE FUNDING OF
4 SCHOOL DISTRICT EXPENSES SHALL BE SUBMITTED NO LATER THAN APRIL FIRST OF
5 THE SCHOOL YEAR IN WHICH SUCH QUESTION DESCRIBED IN PARAGRAPH A OF THIS
6 SUBDIVISION SHALL BE CONSIDERED BY THE VOTERS AND MUST BE SIGNED BY
7 TWENTY-FIVE PERCENT OF THE NUMBER OF QUALIFIED VOTERS. ANY VALID PETI-
8 TION CONTAINING A SUFFICIENT NUMBER OF VALID SIGNATURES TO PLACE THE
9 QUESTION DESCRIBED IN PARAGRAPH A OF THIS SUBDIVISION ON THE BALLOT
10 SUBMITTED AFTER APRIL FIRST AND BEFORE JULY FIRST SHALL BE VOTED ON THE
11 THIRD TUESDAY IN MAY, PROVIDED, HOWEVER, THAT SUCH VOTE SHALL BE HELD ON
12 THE SECOND TUESDAY IN MAY IF THE COMMISSIONER AT THE REQUEST OF A LOCAL
13 SCHOOL BOARD CERTIFIES NO LATER THAN MARCH FIRST THAT SUCH ELECTION
14 WOULD CONFLICT WITH RELIGIOUS OBSERVANCES OF THE FOLLOWING SCHOOL YEAR.

15 S 3. Section 3602 of the education law is amended by adding a new
16 subdivision 40 to read as follows:

17 40. OPTIONAL SYSTEM FOR STATE FUNDING OF SCHOOL DISTRICT EXPENSES. IN
18 ADDITION TO OTHER APPORTIONMENTS OF AID MADE TO DISTRICTS PURSUANT TO
19 THIS SECTION, ADDITIONAL APPORTIONMENTS SHALL BE MADE TO DISTRICTS WHICH
20 ELECT TO RECEIVE AID PURSUANT TO THIS SUBDIVISION. A. DEFINITIONS. AS
21 USED IN THIS SUBDIVISION: (1) "PRIMARY RESIDENTIAL REAL PROPERTY TAX
22 LEVY" SHALL BE DEFINED AS THE AGGREGATE PROPERTY TAXES LEVIED BY A
23 SCHOOL DISTRICT ON A SCHOOL DISTRICT'S STAR ELIGIBLE PROPERTIES AS
24 DEFINED BY SECTION FOUR HUNDRED TWENTY-FIVE OF THE REAL PROPERTY TAX
25 LAW.

26 (2) "BASE YEAR PRIMARY RESIDENTIAL REAL PROPERTY TAX LEVY" SHALL BE
27 DEFINED AS THE PRIMARY RESIDENTIAL REAL PROPERTY TAX LEVY IN THE SCHOOL
28 YEAR IMMEDIATELY FOLLOWING THE YEAR IN WHICH THE SCHOOL DISTRICT VOTES
29 TO ENTER INTO THE OPTIONAL SYSTEM FOR STATE FUNDING OF SCHOOL DISTRICT
30 EXPENSES PURSUANT TO SUBDIVISION SEVEN OF SECTION TWO THOUSAND
31 TWENTY-TWO OF THIS CHAPTER.

32 B. TRANSITION PERIOD. (1) A SCHOOL DISTRICT SHALL CERTIFY TO THE
33 COMMISSIONER WITHIN THIRTY DAYS OF THE DATE AT WHICH THE VOTE WAS TAKEN
34 PURSUANT TO SUBDIVISION SEVEN OF SECTION TWO THOUSAND TWENTY-TWO OF THIS
35 CHAPTER WHETHER OR NOT QUALIFIED VOTERS OF THE DISTRICT HAVE ELECTED TO
36 ENTER INTO THE OPTIONAL SYSTEM FOR STATE FUNDING OF SCHOOL DISTRICT
37 EXPENSES. ONCE THE COMMISSIONER DETERMINES THAT A DISTRICT HAS OPTED
38 INTO THE OPTIONAL SYSTEM FOR STATE FUNDING OF SCHOOL DISTRICT EXPENSES
39 THE DISTRICT SHALL BEGIN RECEIVING AID PURSUANT TO THIS SUBDIVISION IN
40 THE SCHOOL YEAR WHICH BEGINS ON JULY FIRST IN THE SUBSEQUENT CALENDAR
41 YEAR.

42 (2) SCHOOL DISTRICTS WHICH RECEIVE AID PURSUANT TO THIS SUBDIVISION
43 SHALL RECEIVE AID PURSUANT TO THE SCHEDULE CONTAINED IN THIS PARAGRAPH.
44 SCHOOL DISTRICTS SHALL CONTINUE TO RECEIVE AID PURSUANT TO THIS PARA-
45 GRAPH AFTER THE PHASE IN PERIOD EQUAL TO ONE HUNDRED PERCENT OF THE BASE
46 YEAR PRIMARY RESIDENTIAL REAL PROPERTY TAX LEVY.

47 (3) DURING THE FIRST YEAR OF THE TRANSITION PERIOD, SCHOOL DISTRICTS
48 SHALL RECEIVE AN ADDITIONAL APPORTIONMENT EQUAL TO TWENTY PER CENTUM OF
49 THE BASE YEAR PRIMARY RESIDENTIAL REAL PROPERTY TAX LEVY. IN ALL SUBSE-
50 QUENT YEARS OF THE TRANSITION PERIOD, SCHOOL DISTRICTS SHALL RECEIVE AN
51 ADDITIONAL APPORTIONMENT EQUAL TO THE FOLLOWING SCHEDULE:

52 PERCENT OF BASE

53 YEAR	YEAR PRIMARY RESIDENTIAL REAL PROPERTY TAX LEVY
54 2	40%
55 3	60%
56 4	80%

1 5 100%
2 IN EVERY YEAR AFTER YEAR FIVE SUCH ADDITIONAL APPORTIONMENT SHALL BE
3 INCREASED ANNUALLY BY A COST OF LIVING INCREASE. THE COST OF LIVING
4 INCREASE SHALL BE ADDED TO THE ADDITIONAL APPORTIONMENT PROVIDED IN THE
5 PRIOR YEAR. THE COST OF LIVING INCREASE SHALL BE CALCULATED AS THE
6 PERCENTAGE INCREASE IN THE CONSUMER PRICE INDEX FOR THE PREVIOUS TWELVE
7 MONTHS AS DETERMINED BY THE COMMISSIONER. SUCH PERCENTAGE INCREASE SHALL
8 BE MULTIPLIED BY THE PREVIOUS YEAR'S ADDITIONAL APPORTIONMENT AND THE
9 PRODUCT SHALL BE ADDED TO THE PREVIOUS YEAR'S ADDITIONAL APPORTIONMENT
10 TO CALCULATE THE CURRENT YEAR'S ADDITIONAL APPORTIONMENT.

11 (4) (I) A PARTICIPATING DISTRICT SHALL REDUCE THE PRIMARY RESIDENTIAL
12 REAL PROPERTY TAX LEVY PURSUANT TO THE SCHEDULE CONTAINED IN THIS PARA-
13 GRAPH. SCHOOL DISTRICTS OPTING INTO THE OPTIONAL SYSTEM FOR STATE FUND-
14 ING OF SCHOOL DISTRICT EXPENSES MAY NOT LEVY TAXES IN EXCESS OF THE
15 REMAINDER OF THE BASE YEAR PRIMARY RESIDENTIAL REAL PROPERTY TAX LEVY
16 LESS THE AID PROVIDED IN PARAGRAPH THREE OF THIS SUBDIVISION EXCEPT TO
17 FUND THE DIFFERENCE BETWEEN A DISTRICT'S CURRENT YEAR CAPITAL EXPENSES
18 LESS THE STATE AID APPORTIONED FOR SUCH PURPOSE.

19 (II) NOTWITHSTANDING ANY OTHER PROVISIONS OF LAW, RULE OR REGULATION
20 TO THE CONTRARY, A SCHOOL DISTRICT WHICH RECEIVES AID PURSUANT TO THIS
21 SUBDIVISION SHALL BE AUTHORIZED TO SET SEPARATE TAX WARRANTS AND TAX
22 RATES FOR THE PRIMARY RESIDENTIAL REAL PROPERTY TAX LEVY AND OTHER TAXA-
23 BLE PROPERTIES.

24 (5) THE APPORTIONMENT HEREUNDER SHALL NOT BE MADE UNTIL THE ELECTING
25 SCHOOL DISTRICT HAS CERTIFIED TO THE COMMISSIONER THAT THE DISTRICT'S
26 PRIMARY RESIDENTIAL REAL PROPERTY TAX LEVY FOR THE SCHOOL YEAR IN WHICH
27 AID HAS BEEN ACCEPTED PURSUANT TO THIS PARAGRAPH, DOES NOT EXCEED THE
28 BASE YEAR PRIMARY RESIDENTIAL REAL PROPERTY TAX LEVY AS DEFINED IN THIS
29 SUBDIVISION LESS THE AID APPORTIONED PURSUANT TO THIS PARAGRAPH.

30 C. LOCAL FUNDING SHARE. IN EACH CITY HAVING A POPULATION OF ONE
31 HUNDRED TWENTY-FIVE THOUSAND OR MORE INHABITANTS FOR PURPOSES OF CALCU-
32 LATING THE LOCAL SHARE OF EXPENDITURES, THE AMOUNT OF THE REDUCTION IN
33 THE PRIMARY RESIDENTIAL REAL PROPERTY TAX LEVY MADE PURSUANT TO SUBPARA-
34 GRAPH FOUR OF PARAGRAPH B OF THIS SUBDIVISION SHALL BE DEEMED TO BE
35 INCORPORATED IN THE CITY SHARE OF EXPENDITURES FOR THE CITY SCHOOL
36 DISTRICT.

37 D. STATE FINDING OF PROGRAM. THE LEGISLATURE SHALL ANNUALLY APPROPRI-
38 ATE AN AMOUNT SUFFICIENT TO SUPPORT ALL AID PAYMENTS INCURRED PURSUANT
39 TO THIS SUBDIVISION.

40 E. PAYMENT SCHEDULE. THE COMMISSIONER SHALL DEVELOP A PAYMENT SCHEDULE
41 FOR AID PAYMENTS DUE AND PAYABLE PURSUANT TO THIS SUBDIVISION AND SUCH
42 SCHEDULE SHALL BE APPROVED BY THE DIRECTOR OF THE BUDGET BEFORE SUCH
43 PAYMENT SCHEDULE TAKES EFFECT.

44 S 4. The real property tax law is amended by adding a new section 431
45 to read as follows:

46 S 431. PERSONS SIXTY-FIVE YEARS OF AGE OR OVER; CAPPED REAL PROPERTY
47 SCHOOL TAX RATE. 1. (A) RESIDENTIAL REAL PROPERTY OWNED AND OCCUPIED BY
48 ONE OR MORE PERSONS, EACH OF WHOM IS SIXTY-FIVE YEARS OF AGE OR OVER AND
49 MEETS EACH OF THE REQUIREMENTS FOR THE ENHANCED EXEMPTION FOR SENIOR
50 CITIZENS SET FORTH IN SECTION FOUR HUNDRED TWENTY-FIVE OF THIS TITLE, OR
51 RESIDENTIAL REAL PROPERTY OWNED AND OCCUPIED BY A MARRIED COUPLE, ONE OF
52 WHOM IS SIXTY-FIVE YEARS OF AGE OR OVER AND MEETS EACH OF THE REQUIRE-
53 MENTS FOR THE ENHANCED EXEMPTION FOR SENIOR CITIZENS SET FORTH IN
54 SECTION FOUR HUNDRED TWENTY-FIVE OF THIS TITLE, SHALL BE ELIGIBLE FOR
55 THE CAPPED REAL PROPERTY SCHOOL TAX RATE SET FORTH IN THIS SECTION,

1 PROVIDED THE SCHOOL DISTRICT, AFTER PUBLIC HEARING, ADOPTS A RESOLUTION
2 PROVIDING THEREFOR.

3 (B) FOR PURPOSES OF THIS SECTION, THE TERM "CAPPED REAL PROPERTY
4 SCHOOL TAX RATE" SHALL MEAN THE LOWER OF: (I) THE REAL PROPERTY SCHOOL
5 TAX RATE ESTABLISHED ON THE TAXABLE STATUS DATE NEXT SUCCEEDING THE DATE
6 ON WHICH AN ELIGIBLE PERSON ATTAINS THE AGE OF SIXTY-FIVE YEARS; OR (II)
7 THE REAL PROPERTY SCHOOL TAX RATE ESTABLISHED ON ANY TAXABLE STATUS DATE
8 SUBSEQUENT TO THE DATE ON WHICH AN ELIGIBLE PERSON ATTAINS THE AGE OF
9 SIXTY-FIVE YEARS, WHICH IS LOWER THAN THE REAL PROPERTY SCHOOL TAX RATE
10 ESTABLISHED PURSUANT TO SUBPARAGRAPH (I) OF THIS PARAGRAPH.

11 (C) THE CAPPED REAL PROPERTY SCHOOL TAX RATE SHALL BE DETERMINED ANNU-
12 ALLY FOR EACH ELIGIBLE PERSON SIXTY-FIVE YEARS OF AGE OR OLDER IN
13 ACCORDANCE WITH THE PROVISIONS OF PARAGRAPH (A) AND (B) OF THIS SUBDIVI-
14 SION.

15 2. ANY PERSON ELIGIBLE FOR THE CAPPED REAL PROPERTY SCHOOL TAX RATE
16 SHALL APPLY ANNUALLY FOR SUCH CAPPED RATE. SUCH APPLICATION SHALL BE
17 MADE IN A MANNER AND FORM DETERMINED BY THE COMMISSIONER AND SHALL
18 REQUIRE PROOF OF THE APPLICANT'S AGE. SUCH APPLICATION SHALL BE FILED
19 WITH THE LOCAL ASSESSOR ON OR BEFORE THE TAXABLE STATUS DATE FOR SUCH
20 DISTRICT.

21 3. EVERY SCHOOL DISTRICT SHALL NOTIFY, OR CAUSE TO BE NOTIFIED, EACH
22 PERSON OWNING RESIDENTIAL REAL PROPERTY IN THE SCHOOL DISTRICT OF THE
23 PROVISIONS OF THIS SECTION. THE PROVISIONS OF THIS SUBDIVISION MAY BE
24 MET BY A NOTICE SENT TO SUCH PERSONS IN SUBSTANTIALLY THE FOLLOWING
25 FORM: "RESIDENTIAL REAL PROPERTY OWNED BY PERSONS SIXTY-FIVE YEARS OF
26 AGE OR OLDER MAY BE ELIGIBLE FOR A CAPPED REAL PROPERTY SCHOOL TAX RATE.
27 TO RECEIVE SUCH CAPPED RATE, ELIGIBLE OWNERS OF QUALIFYING PROPERTY MUST
28 FILE AN APPLICATION WITH THEIR LOCAL ASSESSOR ON OR BEFORE THE APPLICA-
29 BLE TAXABLE STATUS DATE. FOR FURTHER INFORMATION, PLEASE CONTACT YOUR
30 LOCAL ASSESSOR."

31 4. A SCHOOL DISTRICT WHICH PROVIDES A CAPPED REAL PROPERTY SCHOOL TAX
32 RATE FOR PERSONS SIXTY-FIVE YEARS OF AGE OR OVER PURSUANT TO THIS
33 SECTION SHALL BE ELIGIBLE FOR REIMBURSEMENT BY THE DEPARTMENT OF EDUCA-
34 TION, AS APPROVED BY THE COMMISSIONER OF EDUCATION, IN CONSULTATION WITH
35 THE EXECUTIVE DIRECTOR OF THE OFFICE OF REAL PROPERTY SERVICES, FOR ONE
36 HUNDRED PERCENT OF THE DIRECT COST TO SUCH SCHOOL DISTRICT RESULTING
37 FROM THE IMPLEMENTATION OF THIS SECTION. SUCH DIRECT COST SHALL BE
38 CALCULATED PURSUANT TO REGULATIONS OF THE COMMISSIONER OF EDUCATION, IN
39 CONSULTATION WITH THE COMMISSIONER. A CLAIM FOR SUCH REIMBURSEMENT
40 SHALL BE MADE BY SUCH SCHOOL DISTRICT IN A MANNER AND FORM PRESCRIBED BY
41 THE COMMISSIONER OF EDUCATION.

42 S 5. The real property tax law is amended by adding a new section
43 431-a to read as follows:

44 S 431-A. PERSONS SIXTY-FIVE YEARS OF AGE OR OLDER; FIXED REAL PROPERTY
45 ASSESSED VALUE. 1. RESIDENTIAL REAL PROPERTY OWNED AND OCCUPIED AS THE
46 PRIMARY RESIDENCE, OF ONE OR MORE PERSONS, EACH OF WHOM IS SIXTY-FIVE
47 YEARS OF AGE OR OLDER AND ALL OF WHOM HAVE A COMBINED ANNUAL INCOME OF
48 ONE HUNDRED THOUSAND DOLLARS OR LESS FOR THE INCOME TAX YEAR IMMEDIATELY
49 PRECEDING THE DATE OF APPLICATION OR RESIDENTIAL REAL PROPERTY OWNED AND
50 OCCUPIED AS THE PRIMARY RESIDENCE, OF A MARRIED COUPLE, ONE OF WHOM IS
51 SIXTY-FIVE YEARS OF AGE OR OLDER AND BOTH OF WHOM HAVE A COMBINED ANNUAL
52 INCOME OF ONE HUNDRED THOUSAND DOLLARS OR LESS FOR THE INCOME TAX YEAR
53 IMMEDIATELY PRECEDING THE DATE OF APPLICATION, SHALL BE ELIGIBLE FOR THE
54 FIXED REAL PROPERTY ASSESSED VALUE ESTABLISHED BY THIS SECTION.

55 2. FOR THE PURPOSES OF THIS SECTION, THE FOLLOWING TERMS SHALL HAVE
56 THE FOLLOWING MEANINGS:

(A) "FIXED REAL PROPERTY ASSESSED VALUE" SHALL MEAN THE LOWER OF:

(I) THE ASSESSED VALUE OF REAL PROPERTY ESTABLISHED ON THE TAXABLE STATUS DATE NEXT SUCCEEDING THE DATE ON WHICH AN ELIGIBLE REAL PROPERTY OWNER ATTAINS THE AGE OF SIXTY-FIVE YEARS; OR

(II) THE ASSESSED VALUE OF REAL PROPERTY ESTABLISHED ON ANY TAXABLE STATUS DATE SUBSEQUENT TO THE DATE UPON WHICH AN ELIGIBLE REAL PROPERTY OWNER ATTAINS THE AGE OF SIXTY-FIVE YEARS, WHICH IS LOWER THAN THE ASSESSED VALUE ESTABLISHED PURSUANT TO SUBPARAGRAPH (I) OF THIS PARAGRAPH.

(B) "RESIDENTIAL REAL PROPERTY" SHALL MEAN ANY ONE OR TWO FAMILY DWELLING, INCLUDING CONDOMINIUM UNITS AND COOPERATIVE UNITS.

(C) "INCOME" SHALL MEAN THE "ADJUSTED GROSS INCOME" FOR FEDERAL INCOME TAX PURPOSES AS REPORTED ON THE APPLICANT'S FEDERAL OR STATE INCOME TAX RETURN FOR THE APPLICABLE INCOME TAX YEAR, SUBJECT TO ANY SUBSEQUENT AMENDMENTS OR REVISIONS, REDUCED BY DISTRIBUTIONS, TO THE EXTENT INCLUDED IN FEDERAL ADJUSTED GROSS INCOME, RECEIVED FROM AN INDIVIDUAL RETIREMENT ACCOUNT AND AN INDIVIDUAL RETIREMENT ANNUITY; PROVIDED THAT IF NO SUCH RETURN WAS FILED FOR THE APPLICABLE INCOME TAX YEAR, "INCOME" SHALL MEAN THE ADJUSTED GROSS INCOME THAT WOULD HAVE BEEN SO REPORTED IF SUCH A RETURN HAD BEEN FILED.

3. EACH TAXING AUTHORITY SHALL ANNUALLY DETERMINE THE FIXED REAL PROPERTY ASSESSED VALUE FOR EACH ELIGIBLE REAL PROPERTY OWNER.

4. ANY PERSON ELIGIBLE FOR THE FIXED REAL PROPERTY ASSESSED VALUE SHALL ANNUALLY APPLY TO THE APPROPRIATE ASSESSING UNIT FOR SUCH FIXED ASSESSED VALUE. SUCH APPLICATION SHALL BE MADE IN SUCH MANNER AND FORM AS SHALL BE DETERMINED BY THE COMMISSIONER, AND SHALL REQUIRE PROOF OF THE APPLICANTS' AGES AND INCOMES. SUCH APPLICATIONS SHALL BE FILED ON OR BEFORE THE TAXABLE STATUS DATE OF THE REAL PROPERTY.

5. EVERY ASSESSING UNIT SHALL NOTIFY OR CAUSE TO BE NOTIFIED, EACH PERSON OWNING RESIDENTIAL REAL PROPERTY WITHIN ITS JURISDICTION, OF THE PROVISIONS OF THIS SECTION. SUCH NOTICE SHALL BE AND INCLUDE WORDS WHICH ARE SUBSTANTIALLY THE FOLLOWING: "RESIDENTIAL REAL PROPERTY OWNED BY PERSONS SIXTY-FIVE YEARS OF AGE OR OLDER AND HAVING A COMBINED ANNUAL INCOME OF ONE HUNDRED THOUSAND DOLLARS OR LESS, MAY BE ELIGIBLE FOR A FIXED REAL PROPERTY ASSESSED VALUE. TO RECEIVE SUCH FIXED ASSESSED VALUE, ELIGIBLE OWNERS OF QUALIFYING REAL PROPERTY MUST FILE AN APPLICATION WITH THEIR LOCAL ASSESSOR ON OR BEFORE THE TAXABLE STATUS DATE. FOR FURTHER INFORMATION, PLEASE CONTACT YOUR LOCAL ASSESSOR."

S 6. The real property tax law is amended by adding a new section 901 to read as follows:

S 901. EFFECT OF FIXED REAL PROPERTY ASSESSED VALUE UPON TAXING AUTHORITIES; STATE AID. 1. LEVY OF TAXES; DETERMINATION OF TAXES DUE. THE AMOUNT OF TAXES TO BE LEVIED FOR ANY TAXABLE YEAR SHALL BE DETERMINED WITHOUT REGARD TO THE FACT THAT STATE AID WILL BE PAYABLE PURSUANT TO THIS SECTION. IN ADDITION, THE TAX RATE FOR ANY TAXABLE YEAR SHALL BE DETERMINED AS IF NO PARCELS ARE SUBJECT TO A FIXED REAL PROPERTY ASSESSED VALUE PURSUANT TO SECTION FOUR HUNDRED THIRTY-ONE-A OF THIS CHAPTER. HOWEVER, THE TAX RATE SO DETERMINED SHALL BE APPLIED TO THE TAXABLE ASSESSED VALUE OF EACH PARCEL AFTER ACCOUNTING FOR ALL APPLICABLE EXEMPTIONS.

2. TAX SAVINGS. THE TAX SAVINGS FOR EACH PARCEL SUBJECT TO A FIXED REAL PROPERTY ASSESSED VALUE PURSUANT TO SECTION FOUR HUNDRED THIRTY-ONE-A OF THIS CHAPTER SHALL BE COMPUTED BY SUBTRACTING THE AMOUNT ACTUALLY LEVIED AGAINST THE PARCEL FROM THE AMOUNT THAT WOULD HAVE BEEN LEVIED IF NOT FOR THE FIXED REAL PROPERTY ASSESSED VALUE. A STATEMENT SHALL THEN BE PLACED ON THE TAX BILL FOR THE PARCEL IN SUBSTANTIALLY THE

FOLLOWING FORM: "YOUR TAX SAVINGS THIS YEAR RESULTING FROM THE FIXED REAL PROPERTY ASSESSED VALUE IS \$."

3. STATE AID. (A) THE TOTAL TAX SAVINGS DULY PROVIDED BY EACH TAXING AUTHORITY PURSUANT TO THIS SECTION SHALL BE A STATE CHARGE, WHICH SHALL BE PAYABLE AS PROVIDED IN THIS SUBDIVISION.

(B) A TAXING AUTHORITY SEEKING STATE AID PURSUANT TO THIS SECTION SHALL SUBMIT AN APPLICATION THEREFOR TO THE COMMISSIONER. THE APPLICATION SHALL INCLUDE SUCH INFORMATION AS THE COMMISSIONER SHALL REQUIRE. IN ADDITION, EACH TAXING AUTHORITY SHALL FILE A COPY OF SUCH APPLICATION WITH THE COUNTY CLERK OF THE COUNTY IN WHICH AN ELIGIBLE PARCEL IS SITUATED.

(C) UPON APPROVING AN APPLICATION FOR STATE AID PURSUANT TO THIS SECTION, THE COMMISSIONER SHALL COMPUTE AND CERTIFY THE AMOUNTS PAYABLE TO THE TAXING AUTHORITY. SUCH STATE AID SHALL BE PAYABLE UPON THE AUDIT AND WARRANT OF THE STATE COMPTROLLER FROM VOUCHERS CERTIFIED AND APPROVED BY THE COMMISSIONER.

(D) THE COMMISSIONER MAY AUDIT AN APPLICATION FOR STATE AID PURSUANT TO THIS SECTION WITHIN ONE YEAR AFTER AUTHORIZING PAYMENT THEREON. IF THE COMMISSIONER SHOULD DISCOVER THAT A TAXING AUTHORITY HAS RECEIVED A GREATER OR LESSER AMOUNT OF SUCH AID THAN IT SHOULD HAVE RECEIVED, THE COMMISSIONER SHALL SO NOTIFY THE TAXING AUTHORITY, AND SHALL CAUSE THE NEXT PAYMENT OF SUCH AID TO THE TAXING AUTHORITY TO BE ADJUSTED ACCORDINGLY.

4. INSTALLMENT PAYMENTS. WHEN REAL PROPERTY TAXES ARE PAYABLE IN INSTALLMENTS PURSUANT TO LAW, THE TAX SAVINGS PROVIDED BY THIS SECTION SHALL BE APPLY PROPORTIONALLY AGAINST THE RESPECTIVE INSTALLMENTS.

5. UNTIMELY PAYMENT OF TAXES. WHEN TAXES ON A PROPERTY SUBJECT TO A FIXED REAL PROPERTY ASSESSED VALUE PURSUANT TO SECTION FOUR HUNDRED THIRTY-ONE-A OF THIS CHAPTER ARE NOT PAID IN A TIMELY MANNER, INTEREST, PENALTIES AND ANY OTHER APPLICABLE CHARGES SHALL BE IMPOSED ONLY AGAINST THE BALANCE DUE AFTER THE TAX SAVINGS PROVIDED BY THIS SECTION HAVE BEEN DEDUCTED FROM THE TAXES OWED.

S 7. Paragraph (a) of subdivision 2 of section 1573 of the real property tax law, as amended by section 1 of Part Y of chapter 56 of the laws of 2010, and as further amended by subdivision (b) of section 1 of Part W of chapter 56 of the laws of 2010, is amended and a new subdivision 3-b is added to read as follows:

(a) State assistance pursuant to subdivision one of this section shall be payable in an amount not to exceed [five] FIFTEEN dollars per parcel for an assessment roll upon which a revaluation is implemented in accordance with an approved plan, and not to exceed two dollars per parcel for any assessment roll upon which a revaluation is not implemented in accordance with an approved plan. The amount payable on a per parcel basis shall exclude parcels which are wholly exempt or assessed by the commissioner.

3-B. (A) STATE ASSISTANCE SHALL BE PAYABLE IN A ONE-TIME PAYMENT OF UP TO TWO DOLLARS PER PARCEL, EXCLUDING PARCELS WHICH ARE WHOLLY EXEMPT OR ASSESSED BY THE COMMISSIONER, TO EVERY ASSESSING UNIT WHEN ALL SUCH ASSESSING UNITS WHICH COMPRISE A SCHOOL DISTRICT COMPOSED OF MORE THAN ONE ASSESSING UNIT REVALUE THEIR ASSESSMENTS AT ONE HUNDRED PERCENT VALUE DURING THE SAME YEAR, AND THE ASSESSMENT ROLLS DERIVED THEREFROM ARE FILED IN TWO THOUSAND SEVENTEEN OR THEREAFTER. THE PROVISIONS OF THIS PARAGRAPH SHALL APPLY ONLY TO THOSE PARCELS WITHIN SUCH SCHOOL DISTRICT COMPOSED OF MULTIPLE ASSESSING UNITS, WHEN ALL SUCH ASSESSING UNITS REVALUE ASSESSMENTS AT ONE HUNDRED PERCENT VALUE DURING THE SAME YEAR.

(B) NO PROVISION OF THIS SUBDIVISION SHALL BE DEEMED TO LIMIT THE ELIGIBILITY OF ANY ASSESSING UNIT TO RECEIVE STATE ASSISTANCE PURSUANT TO SUBDIVISIONS ONE AND TWO OF THIS SECTION IN ADDITION TO THE STATE ASSISTANCE GRANTED PURSUANT TO THIS SUBDIVISION.

(C) IF AN ASSESSING UNIT, AFTER HAVING RECEIVED STATE ASSISTANCE PURSUANT TO PARAGRAPH (A) OF THIS SUBDIVISION, REVERTS TO ASSESSMENT AT LESS THAN ONE HUNDRED PERCENT OF THE VALUE WITHIN FOUR YEARS AFTER THE RECEIPT OF SUCH AID, SUCH ASSESSING UNIT SHALL REMIT TO THE STATE A PRORATED PORTION OF THE AID RECEIVED, EXCEPT THAT IN THE CASE OF A COUNTY ASSESSING UNIT, IF A CITY OR TOWN THEREIN REVERTS TO ASSESSMENT AT LESS THAN ONE HUNDRED PERCENT OF VALUE WITHIN FIVE YEARS AFTER THE COUNTY'S RECEIPT OF SUCH AID, THE COUNTY SHALL REMIT TO THE STATE A PRORATED PORTION OF THE AID RECEIVED.

S 8. The general municipal law is amended by adding a new section 25 to read as follows:

S 25. FUNDING OF MANDATES. 1. DEFINITIONS. AS USED IN THIS SECTION, THE FOLLOWING TERMS SHALL HAVE THE FOLLOWING MEANINGS UNLESS THE CONTEXT SHALL OTHERWISE REQUIRE:

(A) "MANDATE" MEANS:

(I) ANY STATE LAW, RULE, OR REGULATION WHICH CREATES A NEW PROGRAM OR REQUIRES A HIGHER LEVEL OF SERVICE FOR AN EXISTING PROGRAM WHICH A MUNICIPAL CORPORATION IS REQUIRED TO PROVIDE; OR

(II) ANY GENERAL LAW WHICH GRANTS A NEW PROPERTY TAX EXEMPTION OR INCREASES AN EXISTING PROPERTY TAX EXEMPTION WHICH THE MUNICIPAL CORPORATION IS REQUIRED TO PROVIDE.

(B) "UNFUNDED MANDATE" SHALL MEAN:

(I) ANY STATE LAW, RULE, OR REGULATION WHICH CREATES A NEW PROGRAM OR REQUIRES A HIGHER LEVEL OF SERVICE FOR AN EXISTING PROGRAM WHICH A MUNICIPAL CORPORATION IS REQUIRED TO PROVIDE AND WHICH RESULTS IN A NET ADDITIONAL COST TO THE MUNICIPAL CORPORATION;

(II) ANY ALTERATION IN FUNDING PROVIDED TO A MUNICIPAL CORPORATION FOR THE PURPOSE OF DEFRAYING THE COSTS OF A PROGRAM WHICH IT IS REQUIRED TO PROVIDE, THEREBY RESULTING IN A NET ADDITIONAL COST TO THE MUNICIPAL CORPORATION; OR

(III) ANY GENERAL LAW WHICH GRANTS A NEW PROPERTY TAX EXEMPTION OR INCREASES AN EXISTING PROPERTY TAX EXEMPTION WHICH THE MUNICIPAL CORPORATION IS REQUIRED TO PROVIDE, THEREBY RESULTING IN A NET ADDITIONAL COST TO THE MUNICIPAL CORPORATION.

(C) "NET ADDITIONAL COST" MEANS THE COST OR COSTS INCURRED OR ANTICIPATED TO BE INCURRED WITHIN A ONE YEAR PERIOD BY A LOCAL GOVERNMENT IN PERFORMING OR ADMINISTERING A MANDATE AFTER SUBTRACTING THEREFROM ANY REVENUES RECEIVED OR RECEIVABLE BY THE LOCAL GOVERNMENT ON ACCOUNT OF THE MANDATED PROGRAM OR SERVICE, INCLUDING BUT NOT LIMITED TO:

(I) FEES CHARGED TO THE RECIPIENTS OF THE MANDATED PROGRAM OR SERVICE;

(II) STATE OR FEDERAL AID PAID SPECIFICALLY OR CATEGORICALLY IN CONNECTION WITH THE PROGRAM OR SERVICE; AND

(III) AN OFFSETTING SAVINGS RESULTING FROM THE DIMINUTION OR ELIMINATION OF ANY OTHER PROGRAM OR SERVICE DIRECTLY ATTRIBUTABLE TO THE PERFORMANCE OR ADMINISTRATION OF THE MANDATED PROGRAM.

2. FUNDING OF MUNICIPAL CORPORATION MANDATES. NOTWITHSTANDING ANY OTHER PROVISION OF LAW, NO UNFUNDED MANDATE SHALL BE ENACTED WHICH CREATES AN ANNUAL NET ADDITIONAL COST TO ANY MUNICIPAL CORPORATION IN EXCESS OF TEN THOUSAND DOLLARS OR AN AGGREGATE ANNUAL NET ADDITIONAL COST TO ALL MUNICIPAL CORPORATIONS IN EXCESS OF ONE MILLION DOLLARS.

1 3. EXCEPTIONS TO THE FUNDING OF THE MUNICIPAL CORPORATION MANDATES
2 REQUIREMENT. (A) THE STATE SHALL NOT BE REQUIRED TO FUND ANY NEW OR
3 EXPANDED PROGRAMS IF:

4 (I) THE MANDATE IS REQUIRED BY A COURT ORDER OR JUDGMENT;

5 (II) THE MANDATE IS PROVIDED AT THE OPTION OF THE LOCAL GOVERNMENT
6 UNDER A LAW, REGULATION, RULE, OR ORDER THAT IS PERMISSIVE RATHER THAN
7 MANDATORY;

8 (III) THE MANDATE RESULTS FROM THE PASSAGE OF A HOME RULE MESSAGE
9 WHEREBY A LOCAL GOVERNMENT REQUESTS AUTHORITY TO IMPLEMENT THE PROGRAM
10 OR SERVICE SPECIFIED IN THE STATUTE, AND THE STATUTE IMPOSES COSTS ONLY
11 UPON THAT LOCAL GOVERNMENT WHICH REQUESTS THE AUTHORITY TO IMPOSE THE
12 PROGRAM OR SERVICE;

13 (IV) THE MANDATE IS REQUIRED BY, OR ARISES FROM, AN EXECUTIVE ORDER OF
14 THE GOVERNOR EXERCISING HIS OR HER EMERGENCY POWERS; OR

15 (V) THE MANDATE IS REQUIRED BY STATUTE OR EXECUTIVE ORDER THAT IMPLE-
16 MENTS A FEDERAL LAW OR REGULATION AND RESULTS FROM COSTS MANDATED BY THE
17 FEDERAL GOVERNMENT TO BE BORNE AT THE LOCAL LEVEL, UNLESS THE STATUTE OR
18 EXECUTIVE ORDER RESULTS IN COSTS WITH EXCEED THE COSTS MANDATED BY THE
19 FEDERAL GOVERNMENT.

20 (B) EACH ACT ESTABLISHING A MANDATE SHALL PROVIDE THAT THE EFFECTIVE
21 DATE OF ANY SUCH MANDATE IMPOSED ON MUNICIPAL CORPORATIONS SHALL BE
22 CONSISTENT WITH THE NEEDS OF THE STATE AND MUNICIPAL CORPORATIONS TO
23 PLAN IMPLEMENTATION THEREOF AND CONSISTENT WITH THE AVAILABILITY OF
24 REQUIRED FUNDS.

25 S 9. 1. The legislature hereby declares that the real property tax
26 system in the state of New York needs to be examined and restructured in
27 order to provide significant property tax relief for the citizens of the
28 state. As such, it is determined that a blue ribbon commission on prop-
29 erty tax reform shall be established to examine the current ad valorem
30 property tax system and local education financing system of the state.
31 Such commission shall submit a report and recommendations to the gover-
32 nor and the legislature upon completion of such examination.

33 2. A blue ribbon commission on property tax reform is hereby created
34 to examine, evaluate and make recommendations on alternatives or modifi-
35 cations to the existing ad valorem real property tax system in this
36 state and alternative sources of funding for local education. The
37 commission shall be charged with examining and making recommendations on
38 specific areas of reform for local governments and school districts with
39 the goal of mitigating and reducing the property tax burden in the state
40 of New York. The subject areas to be examined shall include, but not be
41 limited to, the following:

42 (a) Accountability:

43 (i) inspector general for schools and local governments;

44 (ii) enhanced public disclosure of budget data; and

45 (iii) program to eliminate waste and fraud.

46 (b) Governance and structure of local governments and school
47 districts:

48 (i) shared services and/or consolidation of personnel and services;

49 (ii) shared services and/or consolidation of governmental units
50 including special districts;

51 (iii) size of municipal and school district governing boards; and

52 (iv) the school district election process and oversight.

53 (c) Property assessments:

54 (i) property valuation process by local assessors;

55 (ii) equalization rate process used by the office of real property
56 services;

1 (iii) countywide versus local assessment system;
2 (iv) review of state payments to local governments for state owned
3 land; and
4 (v) the definition, limits, qualifications of tax exempt properties.
5 (d) Spending and tax controls:
6 (i) limits on local levy growth;
7 (ii) limits on local tax rate growth;
8 (iii) limits on local spending growth;
9 (iv) prohibition on unfunded state mandates on local governments and
10 school districts;
11 (v) other state's limits on local spending and/or taxing authority;
12 and
13 (vi) a circuit breaker to limit percentage of income spent on property
14 taxes.
15 (e) Potential alternative sources of funding to property taxes:
16 (i) local/regional/state income tax;
17 (ii) sales tax;
18 (iii) blended revenue system; and
19 (iv) other potential revenue sources.
20 3. The blue ribbon commission on property tax reform shall be composed
21 of eleven members. The members, each to serve a term of one year shall
22 be appointed as follows: three members shall be appointed by the gover-
23 nor; three members shall be appointed by the temporary president of the
24 senate; three members shall be appointed by the speaker of the assembly;
25 one member shall be appointed by the minority leader of the assembly;
26 and one member shall be appointed by the minority leader of the senate.
27 Of the members appointed by the governor, one shall be an expert in the
28 field of municipal finance, one shall be an expert in the field of
29 education finance, and one shall be an expert on assessment adminis-
30 tration. The commission shall elect a chair, a vice-chair and a secre-
31 tary from amongst its members. Notwithstanding the provisions of section
32 74 of the public officers law, section 806 of the general municipal law
33 or any other provision of law, membership on the commission of any state
34 or municipal officer or employee shall not constitute the violation of
35 any code of ethics or a conflict of interest. The commission shall meet
36 at least monthly. Commissioner members shall chair subcommittees to
37 fully examine the five areas of reform. These subcommittees may be
38 appointed by the commission members. The subcommittees shall meet regu-
39 larly and report back to the full commission. Vacancies in the member-
40 ship of the commission and among its officers shall be filled in the
41 manner provided for original appointments.
42 4. The commission may employ and at pleasure remove such personnel as
43 it may deem necessary for the performance of its functions and fix their
44 compensation within the amount made available therefor.
45 5. The commission may meet within and without the state, shall hold
46 public hearings, and shall have all the powers of a legislative commit-
47 tee pursuant to the legislative law.
48 6. The members of the commission shall receive no compensation for
49 their services, but shall be allowed their actual and necessary expenses
50 incurred in the performance of their duties pursuant to this act.
51 7. To the maximum extent feasible, the commission shall be entitled to
52 request and receive, and shall utilize and be provided with such facili-
53 ties, resources and data of any department, division, board, bureau,
54 commission of agency of the state or any political subdivision thereof
55 as it may reasonably request to properly carry out its powers and duties
56 pursuant to this act.

1 8. The blue ribbon commission on property tax reform shall make a
2 final report to the governor and the legislature of its findings,
3 conclusions and recommendations on or before December 1, 2016, and shall
4 submit with such report such legislative proposals as it deems necessary
5 to implement its recommendations.
6 S 10. This act shall take effect April 1, 2017 and shall apply to any
7 general or special law imposing mandates on municipal corporations or
8 school districts enacted on or after such effective date; provided,
9 however, that the amendments to section 2022 of the education law made
10 by section 2 of this act shall not affect the expiration of such section
11 and shall be deemed to expire therewith.