

3533--C

2015-2016 Regular Sessions

I N S E N A T E

February 12, 2015

Introduced by Sen. PANEPINTO -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government -- recommitted to the Committee on Local Government in accordance with Senate Rule 6, sec. 8 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the real property tax law, in relation to providing state aid to certain public school districts in which tax exempt entities are situated; and providing for the repeal of such provisions upon expiration thereof

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

1 Section 1. The real property tax law is amended by adding a new  
2 section 546-a to read as follows:

3 S 546-A. STATE AID; EXEMPT LANDS OF TAX EXEMPT ENTITIES. 1. IN ANY  
4 PUBLIC SCHOOL DISTRICT IN WHICH MORE THAN TWENTY-FIVE PERCENT OF THE  
5 TOTAL ASSESSED VALUE OF REAL PROPERTY THEREIN, AS DETERMINED BY THE  
6 ASSESSOR OF SUCH DISTRICT, IS OWNED BY TAX EXEMPT ENTITIES, THE STATE  
7 SHALL MAKE PAYMENTS TO THOSE PUBLIC SCHOOL DISTRICTS IN ACCORDANCE WITH  
8 THIS SECTION.

9 2. THE COMMISSIONER SHALL CREATE THE FORM OF APPLICATION A PUBLIC  
10 SCHOOL DISTRICT MUST USE WHEN MAKING A SUBMISSION PURSUANT TO THIS  
11 SECTION. THE COMMISSIONER SHALL ALSO ESTABLISH THE DATE BY WHICH ALL  
12 APPLICATIONS MUST BE SUBMITTED. NO APPLICATIONS FOR PAYMENT SHALL BE  
13 ACCEPTED AFTER THE DATE ESTABLISHED BY THE COMMISSIONER.

14 3. THE COMMISSIONER SHALL MAKE PAYMENTS, THE AGGREGATE OF WHICH SHALL  
15 NOT EXCEED TWO MILLION FIVE HUNDRED THOUSAND DOLLARS PER YEAR, PER  
16 PUBLIC SCHOOL DISTRICT, ELIGIBLE PURSUANT TO SUBDIVISION ONE OF THIS

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

LBD08873-07-6

1 SECTION, THAT HAVE MADE TIMELY APPLICATION THEREFOR. FOR EACH SUCH  
2 PUBLIC SCHOOL DISTRICT, THE PAYMENT SHALL BE COMPUTED AS FOLLOWS:

3 (A) SCHOOL DISTRICTS WHERE MORE THAN FORTY PERCENT OF THE TOTAL  
4 ASSESSED VALUE OF REAL PROPERTY THEREIN IS OWNED BY TAX EXEMPT ENTITIES  
5 SHALL RECEIVE A MAXIMUM OF FIVE HUNDRED THOUSAND DOLLARS; SCHOOL  
6 DISTRICTS WHERE MORE THAN FORTY-FIVE PERCENT OF THE TOTAL ASSESSED VALUE  
7 OF REAL PROPERTY THEREIN IS OWNED BY TAX EXEMPT ENTITIES SHALL RECEIVE A  
8 MAXIMUM OF SEVEN HUNDRED FIFTY THOUSAND DOLLARS; SCHOOL DISTRICTS WHERE  
9 MORE THAN FIFTY PERCENT OF THE TOTAL ASSESSED VALUE OF REAL PROPERTY  
10 THEREIN IS OWNED BY TAX EXEMPT ENTITIES SHALL RECEIVE A MAXIMUM OF ONE  
11 MILLION DOLLARS; SCHOOL DISTRICTS WHERE MORE THAN FIFTY-FIVE PERCENT OF  
12 THE TOTAL ASSESSED VALUE OF REAL PROPERTY THEREIN IS OWNED BY TAX EXEMPT  
13 ENTITIES SHALL RECEIVE A MAXIMUM OF ONE MILLION FIVE HUNDRED THOUSAND  
14 DOLLARS; SCHOOL DISTRICTS WHERE MORE THAN SIXTY PERCENT OF THE TOTAL  
15 ASSESSED VALUE OF REAL PROPERTY THEREIN IS OWNED BY TAX EXEMPT ENTITIES  
16 SHALL RECEIVE A MAXIMUM OF TWO MILLION DOLLARS; AND SCHOOL DISTRICTS  
17 WHERE MORE THAN SIXTY-FIVE PERCENT OF THE TOTAL ASSESSED VALUE OF REAL  
18 PROPERTY THEREIN IS OWNED BY TAX EXEMPT ENTITIES SHALL RECEIVE A MAXIMUM  
19 OF TWO MILLION FIVE HUNDRED THOUSAND DOLLARS;

20 (B) MULTIPLY THE MAXIMUM ENTITLEMENT FOR EACH HIGH NEEDS RURAL, SUBUR-  
21 BAN, OR URBAN SCHOOL DISTRICT, AS DETERMINED BY THE DEPARTMENT OF EDUCA-  
22 TION, BY 1; MULTIPLY THE MAXIMUM ENTITLEMENT FOR EACH ROCHESTER,  
23 BUFFALO, SYRACUSE, YONKERS, NEW YORK CITY, OR AVERAGE NEEDS SCHOOL  
24 DISTRICT, AS DETERMINED BY THE DEPARTMENT OF EDUCATION, BY 0.5; MULTIPLY  
25 THE MAXIMUM ENTITLEMENT FOR EACH LOW NEEDS SCHOOL DISTRICT, AS DETER-  
26 MINED BY THE DEPARTMENT OF EDUCATION, BY 0;

27 (C) FOR SCHOOL DISTRICTS WITH MORE THAN EIGHT HUNDRED FIFTY STUDENTS,  
28 MULTIPLY THAT FIGURE BY 1; FOR SCHOOL DISTRICTS WITH TWO HUNDRED EIGHTY  
29 TO EIGHT HUNDRED FORTY-NINE STUDENTS, MULTIPLY THAT FIGURE BY 0.7; FOR  
30 SCHOOL DISTRICTS WITH TWO HUNDRED SEVENTY-NINE STUDENTS OR LESS, MULTI-  
31 PLY THAT FIGURE BY 0.4;

32 (D) AT THE END OF EACH FISCAL YEAR THE COMMISSIONER SHALL CALCULATE  
33 AND ESTABLISH AN ADJUSTED REIMBURSEMENT RATE BY INCREASING THE THEN  
34 CURRENT REIMBURSEMENT RATE BY THE RATE OF INFLATION FOR THE MOST RECENT  
35 TWELVE MONTH PERIOD USING THE CONSUMER PRICE INDEX--ALL URBAN CONSUMERS,  
36 OR A SUCCESSOR INDEX AS CALCULATED BY THE UNITED STATES DEPARTMENT OF  
37 LABOR, IF SUCH RATE OF INFLATION IS GREATER THAN ZERO PERCENT, OR, IF  
38 GREATER, SUCH OTHER WAGE AS MAY BE ESTABLISHED BY FEDERAL LAW PURSUANT  
39 TO 29 U.S.C. SECTION 206 OR ITS SUCCESSORS OR SUCH OTHER WAGE AS MAY BE  
40 ESTABLISHED IN ACCORDANCE WITH THE PROVISIONS OF THIS ARTICLE.

41 4. THE COMMISSIONER SHALL PROMULGATE ALL RULES AND REGULATIONS NECES-  
42 SARY FOR THE IMPLEMENTATION OF THE PROVISIONS OF THIS SECTION.

43 5. WHEN CALCULATING THE ASSESSED VALUE OF ANY PARCEL OF PROPERTY FOR  
44 PURPOSES OF THIS SECTION, THE VALUE IN ANY YEAR MAY NOT BE GREATER THAN  
45 THE BASE YEAR PLUS TWO PERCENT FOR EACH ADDITIONAL YEAR BEYOND THE BASE  
46 YEAR. THE BASE YEAR FOR ALL PROPERTY FOR PURPOSES OF THIS SECTION SHALL  
47 BE THE ASSESSED VALUE OF SUCH PROPERTY FOR THE TWO THOUSAND FIFTEEN--TWO  
48 THOUSAND SIXTEEN ASSESSMENT ROLL.

49 6. THE ASSESSED VALUE OF ANY PROPERTY THAT RECEIVES TAX EXEMPT STATUS  
50 AFTER THE EFFECTIVE DATE OF THIS SECTION MUST BE EQUIVALENT TO SIMILARLY  
51 SITUATED PARCELS. THE COMMISSIONER MAY REFUSE TO INCLUDE A PARCEL IN THE  
52 CALCULATIONS REQUIRED BY THIS SECTION IF THE COMMISSIONER DETERMINES  
53 THAT THE ASSESSED VALUE OF SUCH PARCEL IS ARTIFICIALLY HIGH AND  
54 DISPROPORTIONATE TO THE TAXABLE PARCELS LOCATED WITHIN THE PUBLIC SCHOOL  
55 DISTRICTS.

1 S 2. This act shall take effect on the first of January next succeed-  
2 ing the date on which it shall have become a law and shall apply to  
3 assessment rolls prepared on the basis of taxable status dates occurring  
4 on or after the first of July next succeeding the date on which this act  
5 shall have become a law. This act shall expire 5 years after such  
6 effective date when upon such date the provisions of this act shall be  
7 deemed repealed. Effective immediately, any rules and regulations  
8 necessary to implement the provisions of this act on its effective date  
9 are authorized to be made on or before such date.