

STATE OF NEW YORK

4176

2017-2018 Regular Sessions

IN SENATE

February 6, 2017

Introduced by Sen. MARCHIONE -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government

AN ACT to amend the general municipal law and the education law, in relation to providing that certain excess tax levies by local governments and school districts do not make taxpayers ineligible for the real property tax freeze credit

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

1 Section 1. Subdivision 7 of section 3-c of the general municipal law
2 is renumbered subdivision 8 and a new subdivision 7 is added to read as
3 follows:

4 7. In the event a local government's actual tax levy for a given
5 fiscal year exceeds the tax levy limit as established pursuant to this
6 section, such excess amount of the levy shall not cause taxpayers resid-
7 ing in the territory of such local government to be ineligible for the
8 real property tax freeze credit allowable pursuant to the provisions of
9 subdivision (bbb) of section six hundred six of the tax law or affect
10 the amount of such credit or affect the amount of any refund issued
11 pursuant to the claiming of such credit, provided the actual tax levy
12 does not increase by more than two percentage points from the actual tax
13 levy imposed during the previous year.

14 § 2. Section 2023-a of the education law is amended by adding a new
15 subdivision 5-a to read as follows:

16 5-a. In the event a school district's actual tax levy for a given
17 fiscal year exceeds the tax levy limit as established pursuant to this
18 section, such excess amount of the levy shall not cause taxpayers resid-
19 ing in the territory served by such school district to be ineligible for
20 the real property tax freeze credit allowable pursuant to the provisions
21 of subdivision (bbb) of section six hundred six of the tax law or affect
22 the amount of such credit or affect the amount of any refund issued
23 pursuant to the claiming of such credit, provided the actual tax levy

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

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1 does not increase by more than two percentage points from the actual tax
2 levy imposed during the previous year.

3 § 3. This act shall take effect immediately; provided, however, that
4 the amendments to section 3-c of the general municipal law made by
5 section one of this act shall not affect the repeal of such section and
6 shall be deemed repealed therewith; provided, further, that the amend-
7 ments to section 2023-a of the education law made by section two of this
8 act shall not affect the repeal of such section and shall be deemed
9 repealed therewith.