

STATE OF NEW YORK

5645

2019-2020 Regular Sessions

IN ASSEMBLY

February 14, 2019

Introduced by M. of A. GIGLIO, LAWRENCE, McDONOUGH -- Multi-Sponsored by
-- M. of A. MORINELLO -- read once and referred to the Committee on
Real Property Taxation

AN ACT to amend the real property tax law, in relation to surplus funds
for small schools

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

1 Section 1. Subdivision 1 of section 1318 of the real property tax law,
2 as amended by chapter 238 of the laws of 2007, is amended to read as
3 follows:
4 1. The warrant of the collecting officer shall be signed by the trustee,
5 or the trustees, or a majority of them, or the board of education
6 or a majority thereof. Such warrant shall state the amount of unexpended
7 surplus funds in the custody of the board and shall further state that
8 except as authorized or required by law, such unexpended surplus funds
9 have been applied in determining the amount of the school tax levy. For
10 the two thousand seven--two thousand eight school year, surplus funds as
11 used in this subdivision shall mean any operating funds in excess of
12 three percent of the current school year budget, and shall not include
13 funds properly retained under other sections of law. For the two thousand
14 eight--two thousand nine school year, and thereafter, surplus funds
15 as used in this subdivision shall mean any operating funds in excess of
16 four percent of the current school year budget, and shall not include
17 funds properly retained under other sections of law. For school
18 districts of less than eight teachers, school districts with actual
19 general fund expenditures totaling less than five million dollars in the
20 previous school year, or school districts with actual enrollment of less
21 than one thousand five hundred students in the previous school year,
22 surplus funds used in this subdivision shall mean any operating funds in
23 excess of ten percent of the current school year budget, and shall not
24 include funds properly retained under other sections of law. Such

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

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1 warrant shall have the same force and effect as a warrant issued by a
2 board of supervisors to a collecting officer in a town. The collecting
3 officer to whom it may be delivered for collection shall be thereby
4 authorized and required to collect from every person named on such
5 school tax roll the sum set opposite his name, or the amount due from
6 any person specified therein, in the same manner and with the same
7 powers that collecting officers in towns are authorized to collect taxes
8 levied by the board of supervisors.
9 § 2. This act shall take effect immediately.