

STATE OF NEW YORK

6333

2019-2020 Regular Sessions

IN ASSEMBLY

March 6, 2019

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

AN ACT to amend the real property tax law, in relation to providing for a charge-back of refunds of taxes levied by a school district to municipal public libraries and special district public libraries

The People of the State of New York, represented in Senate and Assembly, 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 546 of the laws of 2014, 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. A school district which levies taxes on behalf of a
14 school district public library may charge back to such public library,
15 including association libraries, municipal public libraries, and special-
16 district public libraries, the portion of such refund attributable to
17 library purposes. Such refund shall be made in accordance with the
18 procedure set forth in this section, provided, however, that application
19 for such refund shall be made, by the petitioner or other person paying
20 such tax, within three years after the entry of the final order ordering
21 or adjudging or determining such assessment to have been excessive,
22 unequal or unlawful, or that real property was misclassified. The time
23 of the pendency of any appeal in any such proceeding or from any such
24 order shall not be deemed part of such three years.

25 § 2. This act shall take effect on the first of January next succeed-
26 ing the date on which it shall have become a law.

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

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