

# STATE OF NEW YORK

1935

2021-2022 Regular Sessions

## IN SENATE

January 16, 2021

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

AN ACT to amend the real property tax law, in relation to school district unexpended surplus funds

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~~] through the  
15 two thousand twenty-one--two thousand twenty-two school year, surplus  
16 funds as used in this subdivision shall mean any operating funds in  
17 excess of four percent of the current school year budget, and shall not  
18 include funds properly retained under other sections of law. For the two  
19 thousand twenty-one--two thousand twenty-two school year, and thereafter,  
20 surplus funds as used in this subdivision shall mean any operating  
21 funds in excess of six percent of the current school year budget, and  
22 shall not include funds properly retained under other sections of law.  
23 Such warrant shall have the same force and effect as a warrant issued by  
24 a board of supervisors to a collecting officer in a town. The collecting  
25 officer to whom it may be delivered for collection shall be thereby

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

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1 authorized and required to collect from every person named on such  
2 school tax roll the sum set opposite his name, or the amount due from  
3 any person specified therein, in the same manner and with the same  
4 powers that collecting officers in towns are authorized to collect taxes  
5 levied by the board of supervisors.

6 § 2. This act shall take effect July 1, 2021.