

STATE OF NEW YORK

5131

2021-2022 Regular Sessions

IN SENATE

February 24, 2021

Introduced by Sen. KENNEDY -- read twice and ordered printed, and when printed to be committed to the Committee on Education

AN ACT to amend the education law, in relation to supplemental impact aid grants

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

1 Section 1. Section 3641 of the education law is amended by adding a
2 new subdivision 17 to read as follows:

3 17. Supplemental impact aid grants. a. The purpose of this subdivision
4 is to provide financial assistance to districts other than for city
5 school districts of cities having populations of one hundred twenty-five
6 thousand or more which have experienced a significant reduction in the
7 taxable full value of the school district as a direct consequence of
8 section four hundred forty-six of the real property tax law. Real prop-
9 erty actually and exclusively used under section four hundred forty-six
10 of the real property tax law shall remain exempt from taxation and
11 exempt from special ad valorem levies and special assessments.

12 b. Prescribed payments. On or after the first business day of July of
13 each school year, commencing July first, two thousand twenty-one, school
14 districts shall be fully reimbursed in an amount equal to one hundred
15 percent of the exemption provided for by section four hundred forty-six
16 of the real property tax law, if that reimbursement amount is over two-
17 tenths of one percent of the district's overall state aid. No payment
18 shall be made pursuant to this subdivision until such amount for each
19 school district is certified by the commissioner of taxation and finance
20 and transmitted to the commissioner. Such certification shall be made on
21 or before June thirtieth so as to facilitate payments to be made pursu-
22 ant to this section.

23 c. The commissioner of taxation and finance shall calculate an amount
24 equal to one hundred percent of the exemption provided for by section
25 four hundred forty-six of the real property tax law for each district. A

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

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1 district full reimbursement amount shall equal the product of the total
2 exempted full value multiplied by the district homestead property tax
3 rate per thousand for the base year.

4 d. A district is eligible for such a reimbursement if the quotient of
5 the total aid for adjustment divided by one hundred percent of the
6 exemption provided for by section four hundred forty-six of the real
7 property tax law is greater than two-tenths of one percent. For a
8 district designated as high need or average need pursuant to subpara-
9 graph two of paragraph c of subdivision six of this section for the
10 school aid computer listing produced by the commissioner in support of
11 the enacted budget for the two thousand seven--two thousand eight school
12 year and entitled "SA0708", or in the case of a reorganized district
13 that had a predecessor district that was so designated, such district
14 shall be fully reimbursed. For other districts designated as low need
15 pursuant to subparagraph two of paragraph c of subdivision six of this
16 section for the school aid computer listing produced by the commissioner
17 in support of the enacted budget for the two thousand seven--two thou-
18 sand eight school year and entitled "SA0708", or in the case of a reor-
19 ganized district that had a predecessor district that was so designated,
20 and a combined wealth ratio of less than one and five-tenths (1.5),
21 twenty-five percent.

22 For the purposes of such computation, "total aid for adjustment" shall
23 mean the sum of the amounts set forth for each school district as "FOUN-
24 DATION AID", "UNIVERSAL PRE-KINDERGARTEN", "FULL DAY K CONVERSION",
25 "BOCES & SPECIAL SERVICES", "HIGH COST EXCESS COST", "PRIVATE EXCESS
26 COST", "HARDWARE & TECHNOLOGY", "SOFTWARE, LIBRARY, TEXTBOOK", "TRANS-
27 PORTATION INCL SUMMER", "OPERATING REORG INCENTIVE", "CHARTER SCHOOL
28 TRANSITIONAL", "ACADEMIC ENHANCEMENT", "HIGH TAX AID" and "SUPPLEMENTAL
29 PUB EXCESS COST" under the heading "2019-20 BASE YEAR AIDS" in the
30 school aid computer listing produced by the commissioner in support of
31 the enacted budget for the two thousand twenty--two thousand twenty-one
32 school year;

33 e. No payment shall be made pursuant to this subdivision until such
34 amount for each school district is certified by the commissioner of
35 taxation and finance and transmitted to the commissioner. Such certif-
36 ication shall be made on or before June thirtieth so as to facilitate
37 payments to be made pursuant to this section.

38 § 2. This act shall take effect immediately.