STATE OF NEW YORK

4331

2023-2024 Regular Sessions

IN ASSEMBLY

February 14, 2023

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

AN ACT to amend the real property tax law, in relation to the enforcement of taxes in certain school districts

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

Section 1. Subdivision 4 of section 1330 of the real property tax law, as amended by chapter 350 of the laws of 1978, is amended to read as follows:

4. **(a)** The county treasurer shall, on or before the first day of April following the receipt of the statement and certificate as provided in subdivision two of this section, pay to the officer charged by law with the custody of school district moneys, **fifty percent of** the amount of returned unpaid school taxes, not including the amount of taxes paid pursuant to section thirteen hundred forty-two of this [~~chapter~~] **article**. **The state comptroller shall at the same time pay the other fifty percent of the amount of returned unpaid school taxes, not including the amount of taxes paid pursuant to section thirteen hundred forty-two of this article.**

(b) The county treasurer shall, on the first day of each and every month thereafter for the next eleven months, pay to the state comptroller an amount equal to one-eleventh of the amount paid by the state so that the state is fully repaid by March first of the following year.

§ 2. This act shall take effect immediately.

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

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