STATE OF NEW YORK

4321

2023-2024 Regular Sessions

IN ASSEMBLY

February 14, 2023

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

AN ACT to amend the real property tax law, in relation to the payment of school taxes by owners of bisected real property in the town of Southampton, county of Suffolk

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

Section 1. The real property tax law is amended by adding a new section 571 to read as follows:

§ 571. Bisected real property. 1. Notwithstanding any other provision of law, any person who is an owner of real property located within the town of Southampton, county of Suffolk which is bisected by a boundary separating two schools and is the primary residence of such owner shall pay the real property school tax liability assessed to such property to one of such school districts as designated by such owner at the tax rate employed by such school district. Such owner of real property shall designate the school district to which such taxes shall be paid, provided, however, that if there are any children residing in such primary residence who attend school in a school district whose boundary bisects such property, such owner shall pay such taxes to the school district where such children attend school.

2. Each school district which is designated to receive school taxes from the town pursuant to this section shall receive the amount such district is entitled to based upon the proration of the bisected real property, calculated at the tax rate employed by the designated school district.

3. The Southampton town board is hereby authorized and directed to promulgate rules and regulations necessary to implement the provisions of this section including the manner and form in which an owner of bisected real property shall designate a school district for the payment

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

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of taxes and the method by which the town of Southampton shall remit payment to such designated and non-designated school districts.

§ 2. This act shall take effect immediately and shall apply to assessment rolls prepared on the basis of taxable status dates occurring on or after such date.