STATE OF NEW YORK

11653

IN ASSEMBLY

July 29, 2026

Introduced by COMMITTEE ON RULES -- (at request of M. of A. Wieder) -- read once and referred to the Committee on Real Property Taxation

AN ACT in relation to requiring the refund of excess school taxes collected by school districts located within Rockland County resulting from erroneous tax levy increases

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

Section 1. Legislative Intent. The legislature hereby finds and declares that taxpayers are entitled to fair and accurate tax levies imposed by school districts. When a school district imposes a tax levy increase based upon materially erroneous financial information miscalculations, or incorrect determinations, and such increase results in the collection of excess taxes, taxpayers should be entitled to refunds of such excess amounts. The purpose of this act is to ensure that taxpayers in school districts located within Rockland County are refunded any excess taxes collected as a result of erroneous tax levy increases.

§ 2. Refund of excess school taxes in Rockland county resulting from erroneous tax levy increases. 1. This section shall apply to all public school districts wholly or partially located within Rockland county.

2. For the purposes of this section, "erroneous tax levy increase" shall mean any increase in a school district tax levy that is subsequently determined by the commissioner of education, the state comptroller, a court of competent jurisdiction, or other lawful authority to have been based upon incorrect financial information, clerical error, mathematical error, or other substantive miscalculation.

3. Where an erroneous tax levy increase is determined to have resulted in the collection of excess school taxes for the 2024--2025 school tax levy, the school district, in cooperation with the appropriate tax-levying authority, shall:

(a) determine the total amount of excess taxes collected;

(b) calculate the proportional excess amount paid by each affected taxpayer; and

(c) issue a refund or tax credit to each affected taxpayer in the amount of such excess payment.

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

LBD15028-02-6

4. Such refund shall be issued either: (a) as a direct payment to the taxpayer; or (b) as a credit applied to a subsequent school tax bill. The manner in which such refund is issued shall be determined by the tax-levying authority.

5. Refunds or credits required pursuant to this section shall be issued within one hundred eighty days of the final determination that an erroneous tax levy increase occurred.

6. The commissioner of taxation and finance is authorized to promulgate rules and regulations necessary to implement the provisions of this section.

7. Nothing in this section shall be construed to limit or impair any other right or remedy otherwise available to taxpayers under law.

§ 3. If any clause, sentence, paragraph, subdivision, section or part of this act shall be adjudged by any court of competent jurisdiction to be invalid, such judgment shall not affect, impair, or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, subdivision, section or part thereof directly involved in the controversy in which such judgment shall have been rendered. It is hereby declared to be the intent of the legislature that this act would have been enacted even if such invalid provisions had not been included herein.

§ 4. This act shall take effect immediately and shall apply to the 2024--2025 school tax levy.