

STATE OF NEW YORK

8605

2025-2026 Regular Sessions

IN ASSEMBLY

May 22, 2025

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

AN ACT to amend the real property tax law in relation to authorizing the
commissioner of taxation and finance to establish segment special
equalization rates for certain school districts

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

1 Section 1. Notwithstanding any law, rule or procedure to the contrary,
2 the commissioner of taxation and finance shall establish segment special
3 equalization rates starting in fiscal year 2025 for the Amityville Union
4 Free School District and Farmingdale Union Free School District for the
5 segments of the districts in the towns of Babylon and Oyster Bay. A
6 segment special equalization rate shall not be established pursuant to
7 this act if there would not be at least a two percent change in the
8 share of the levy of at least one segment of the taxing jurisdiction as
9 the result of the use of the indicated special equalization rate in
10 place of the equalization rate which would otherwise be used for
11 purposes of this apportionment. The segment special equalization rates
12 calculated pursuant to this act shall be used solely for the appor-
13 tionment of school taxes.

14 § 2. Section 1218 of the real property tax law, as amended by section
15 18 of part W of chapter 56 of the laws of 2010, is amended to read as
16 follows:

17 § 1218. Review of final determinations of state board of real property
18 tax services relating to state equalization rates. A final determination
19 of the state board of real property tax services relating to state
20 equalization rates may be reviewed by commencing an action in the appel-
21 late division of the supreme court in the manner provided by article
22 seventy-eight of the civil practice law and rules upon application of
23 the county, city, town or village for which the rate or rates were
24 established. However, any taxing jurisdiction contained within a split

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

LBD13043-02-5

1 taxing jurisdiction that crosses county lines may commence proceedings
2 directing a revised state equalization rate for any county, village or
3 school district contained within the split taxing jurisdiction that
4 crosses county lines. The standard of review in such a proceeding shall
5 be as specified in subdivision four of section seventy-eight hundred
6 three of the civil practice law and rules. Whenever a final order is
7 issued in such a proceeding directing a revised state equalization rate,
8 any county, village or school district that used the former rate in the
9 apportionment of taxes must, upon receipt of such final order, recalcu-
10 late the levy that used such former rate and credit or debit as appro-
11 priate its constituent municipalities in its next levy. Any special
12 franchise assessments that were established using the former rate must,
13 upon receipt of such final order, be revised by the state board in
14 accordance with the new rate, and, if taxes have already been levied
15 upon such assessments, the affected special franchise owners shall
16 either automatically receive a refund if there is a decrease or be taxed
17 on an increase in the next levy in the manner provided for omitted
18 parcels in title three of article five of this chapter.
19 § 3. This act shall take effect immediately.