

STATE OF NEW YORK

3307

2025-2026 Regular Sessions

IN SENATE

January 24, 2025

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

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:

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

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

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

20 3. The Southampton town board is hereby authorized and directed to
21 promulgate rules and regulations necessary to implement the provisions
22 of this section including the manner and form in which an owner of
23 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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1 of taxes and the method by which the town of Southampton shall remit
2 payment to such designated and non-designated school districts.
3 § 2. This act shall take effect immediately and shall apply to assess-
4 ment rolls prepared on the basis of taxable status dates occurring on or
5 after such date.