

STATE OF NEW YORK

6313

2025-2026 Regular Sessions

IN ASSEMBLY

March 4, 2025

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

AN ACT in relation to requiring the school district of East Ramapo to refund to taxpayers excess school taxes collected

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

1 Section 1. Legislative findings and intent. In 2024, the school board
2 of the East Ramapo Central School District voted for an increase of 1.0%
3 for the 2024-2025 school district budget. Relying on an assertion that
4 the district was facing a severe budget deficit, the commissioner of
5 education for the state of New York directed the East Ramapo Central
6 School District to raise the school tax levy by an additional 4.38%,
7 bringing the total tax levy hike to 5.38%. The increase resulted in the
8 collection of more than \$6,000,000 in school taxes. A short time later,
9 an external audit of East Ramapo's financing turned up more than
10 \$30,000,000 in unrestricted funds, a shock to school district officials,
11 the school board and residents. Subsequent inquiry has revealed that the
12 surplus may be as high as \$100,000,000. The legislature finds that the
13 tax levy imposed for the 2024-2025 school taxes was erroneous and
14 declares that the excess funds should be refunded in full to the taxpay-
15 ers who paid them.

16 § 2. Pursuant to the provisions of title 3 of article 5 of the real
17 property tax law, the tax levying body of East Ramapo shall refund to
18 each person the amount of school tax erroneously paid by such person, or
19 that portion thereof in excess of the tax that should have been paid in
20 connection with the 2024-2025 school tax had the increase in such tax
21 been calculated utilizing the originally proposed 1% increase. This
22 refund shall be made available from the surplus funds held by the town
23 and the school district. All refunds shall be paid within ninety days of
24 the effective date of this act. Notwithstanding the provisions of subdi-
25 vision 1 of section 556 of the real property tax law, no person entitled

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

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1 to a refund of such tax shall be required to submit an application for a
2 refund of such amounts.

3 § 3. No later than one hundred twenty days after the effective date of
4 this act, the town of Ramapo and the East Ramapo Central School District
5 shall provide a detailed report of the refund disbursement to the gover-
6 nor, the majority and minority leaders of the Senate and the Assembly,
7 the Senate and Assembly standing committees on education, and the state
8 comptroller. The report shall be made available in full on the website
9 of the East Ramapo Central School District and the website of the town
10 of Ramapo.

11 § 4. The state comptroller and the state Department of Education shall
12 monitor the refund process and to take appropriate action to ensure
13 compliance with the provisions of this act. Any failure to comply with
14 the provisions of this act shall be subject to penalties as provided
15 under applicable law.

16 § 5. This act shall take effect immediately.