

STATE OF NEW YORK

8402

2025-2026 Regular Sessions

IN ASSEMBLY

May 13, 2025

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

AN ACT to amend the real property tax law, in relation to the enforcement of taxes in certain school districts

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

- 1 Section 1. Subdivision 4 of section 1330 of the real property tax law,
2 as amended by chapter 350 of the laws of 1978, is amended to read as
3 follows:
4 4. (a) The county treasurer shall, on or before the first day of April
5 following the receipt of the statement and certificate as provided in
6 subdivision two of this section, pay to the officer charged by law with
7 the custody of school district moneys, fifty percent of the amount of
8 returned unpaid school taxes, not including the amount of taxes paid
9 pursuant to section thirteen hundred forty-two of this [~~chapter~~]
10 article. The state comptroller shall at the same time pay the other
11 fifty percent of the amount of returned unpaid school taxes, not includ-
12 ing the amount of taxes paid pursuant to section thirteen hundred
13 forty-two of this article.
14 (b) The county treasurer shall, on the first day of each and every
15 month thereafter for the next eleven months, pay to the state comp-
16 troller an amount equal to one-eleventh of the amount paid by the state
17 so that the state is fully repaid by March first of the following year.
18 § 2. This act shall take effect immediately.

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

LBD09619-01-5