

STATE OF NEW YORK

7600

2023-2024 Regular Sessions

IN ASSEMBLY

May 25, 2023

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

AN ACT to amend the real property tax law, in relation to extending limitations on the shift between classes of taxable property in the town of Orangetown, county of Rockland

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

1 Section 1. Subparagraph (xix) of paragraph (a) of subdivision 3 of
2 section 1903 of the real property tax law, as amended by chapter 550 of
3 the laws of 2022, is amended to read as follows:

4 (xix) Notwithstanding any other provision of law, in an approved
5 assessing unit in the town of Orangetown, county of Rockland and for
6 current base proportions to be determined by taxes based on such
7 approved assessing unit's two thousand eighteen--two thousand nineteen,
8 two thousand nineteen--two thousand twenty, two thousand twenty--two
9 thousand twenty-one, two thousand twenty-one--two thousand twenty-two
10 ~~[and]~~, two thousand twenty-two--two thousand twenty-three and two thou-
11 sand twenty-three--two thousand twenty-four assessment rolls, the
12 current base proportion of any class shall not exceed the adjusted base
13 proportion or adjusted proportion, whichever is appropriate, of the
14 immediately preceding year, by more than one percent, provided that such
15 approved assessing unit has passed a local law, ordinance or resolution
16 providing therefor. Where the computation of current base proportions
17 would otherwise produce such result, the current base proportion of such
18 class or classes shall be limited to such one percent increase and the
19 legislative body of such approved assessing unit shall alter the current
20 base proportion of either class so that the sum of the current base
21 proportions equals one.

22 § 2. This act shall take effect immediately.

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

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