

# STATE OF NEW YORK

6430

2017-2018 Regular Sessions

## IN SENATE

May 18, 2017

Introduced by Sen. CARLUCCI -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government

AN ACT to amend the real property tax law, in relation to limiting the shift between classes of taxable property in the town of Clarkstown, county of Rockland

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

1 Section 1. Subdivision 1 of section 1803-a of the real property tax  
2 law is amended by adding a new paragraph (cc) to read as follows:

3 (cc) Notwithstanding the provisions of paragraph (c) of this subdivi-  
4 sion to the contrary, in a special assessing unit that is not a city and  
5 for current base proportions to be determined by taxes based on such  
6 special assessing unit's two thousand seventeen assessment rolls, the  
7 current base proportion of any class shall not exceed the adjusted base  
8 proportion or adjusted proportion, whichever is appropriate, of the  
9 immediately preceding year by more than one percent. Where the computa-  
10 tion performed pursuant to paragraph (b) of this subdivision would  
11 otherwise produce such result, the current base proportion of such class  
12 or classes shall be limited to such one percent increase and the legis-  
13 lative body of such special assessing unit shall alter the current base  
14 proportion of any or all remaining classes so that the sum of the  
15 current base proportions equals one.

16 § 2. Paragraph (a) of subdivision 3 of section 1903 of the real prop-  
17 erty tax law is amended by adding a new subparagraph (xviii) to read as  
18 follows:

19 (xviii) Notwithstanding any other provision of law, in an approved  
20 assessing unit in the town of Clarkstown, county of Rockland and for  
21 current base proportions to be determined by taxes based on such  
22 approved assessing unit's two thousand seventeen--two thousand eighteen  
23 assessment roll, the current base proportion of any class shall not  
24 exceed the adjusted base proportion or adjusted proportion, whichever is

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

LBD10995-01-7

1 appropriate, of the immediately preceding year, by more than one  
2 percent, provided that such approved assessing unit has passed a local  
3 law, ordinance or resolution providing therefor. Where the computation  
4 of current base proportions would otherwise produce such result, the  
5 current base proportion of such class or classes shall be limited to  
6 such one percent increase and the legislative body of such approved  
7 assessing unit shall alter the current base proportion of either class  
8 so that the sum of the current base proportions equals one. Provided,  
9 however, that for school tax purposes only, the provisions of this  
10 subparagraph shall be applicable only to a school district wholly  
11 contained within the town of Clarkstown.

12 § 3. This act shall take effect immediately.