

STATE OF NEW YORK

10087

IN ASSEMBLY

March 10, 2020

Introduced by M. of A. ZEBROWSKI -- 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 Clarkstown, county of Rockland

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

1 Section 1. Subparagraph (xx) of paragraph (a) of subdivision 3 of
2 section 1903 of the real property tax law, as amended by chapter 119 of
3 the laws of 2019, is amended to read as follows:

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

20 § 2. This act shall take effect immediately.

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

LBD15486-01-0