

# STATE OF NEW YORK

4307

2019-2020 Regular Sessions

## IN SENATE

March 7, 2019

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

AN ACT to amend the general municipal law, in relation to exempting the costs associated with real property revaluation or reassessment for the tax levy limit

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

1 Section 1. Subparagraph (iv) of paragraph (g) of subdivision 2 of  
2 section 3-c of the general municipal law, as added by section 1 of part  
3 A of chapter 97 of the laws of 2011, is amended and a new subparagraph  
4 (v) is added to read as follows:

5 (iv) in years in which the normal contribution rate of the New York  
6 state teachers' retirement system, as defined by paragraph a of subdivi-  
7 sion two of section five hundred seventeen of the education law,  
8 increases by more than two percentage points from the previous year, a  
9 tax levy necessary for expenditures for the coming fiscal year for local  
10 government employer contributions to the New York state teachers'  
11 retirement system caused by growth in the normal contribution rate minus  
12 two percentage points[~~-~~];

13 (v) all costs associated with real property revaluations or reassess-  
14 ments.

15 § 2. Paragraph (a) of subdivision 3 of section 3-c of the general  
16 municipal law, as added by section 1 of part A of chapter 97 of the laws  
17 of 2011, is amended to read as follows:

18 (a) Subject to the provisions of subdivision five of this section,  
19 beginning with the fiscal year that begins in two thousand twelve, no  
20 local government shall adopt a budget that requires a tax levy that is  
21 greater than the tax levy limit for the coming fiscal year. Provided  
22 however the tax levy limit shall not prohibit a levy necessary to  
23 support the expenditures pursuant to subparagraphs (i) through [~~(iv)~~]  
24 (v) of paragraph (g) of subdivision two of this section.

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

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1 § 3. Subdivision 5 of section 3-c of the general municipal law, as  
2 added by section 1 of part A of chapter 97 of the laws of 2011, is  
3 amended to read as follows:

4 5. A local government may adopt a budget that requires a tax levy that  
5 is greater than the tax levy limit for the coming fiscal year, not  
6 including any levy necessary to support the expenditures pursuant to  
7 subparagraphs (i) through [~~(iv)~~] (v) of paragraph [~~g~~] (g) of subdivision  
8 two of this section, only if the governing body of such local government  
9 first enacts, by a vote of sixty percent of the total voting power of  
10 such body, a local law to override such limit for such coming fiscal  
11 year only, or in the case of a district or fire district, a resolution,  
12 approved by a vote of sixty percent of the total voting power of such  
13 body, to override such limit for such coming fiscal year only.

14 § 4. This act shall take effect immediately; provided, however, that  
15 the amendments to section 3-c of the general municipal law made by  
16 sections one, two, and three of this act shall not affect the repeal of  
17 such section and shall be deemed repealed therewith.