

STATE OF NEW YORK

3992

2021-2022 Regular Sessions

IN SENATE

February 1, 2021

Introduced by Sen. REICHLIN-MELNICK -- 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 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 Assem-
bly, 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 section 1 of
3 item KKK of subpart B of part XXX of chapter 58 of the laws of 2020, is
4 amended to read as follows:
5 (xix) Notwithstanding any other provision of law, in an approved
6 assessing unit in the town of Orangetown, county of Rockland and for
7 current base proportions to be determined by taxes based on such
8 approved assessing unit's two thousand eighteen--two thousand nineteen,
9 two thousand nineteen--two thousand twenty [~~and~~], two thousand twenty--
10 two thousand twenty-one and two thousand twenty-one--two thousand twen-
11 ty-two assessment rolls, the current base proportion of any class shall
12 not exceed the adjusted base proportion or adjusted proportion, whichev-
13 er is appropriate, of the immediately preceding year, by more than one
14 percent, provided that such approved assessing unit has passed a local
15 law, ordinance or resolution providing therefor. Where the computation
16 of current base proportions would otherwise produce such result, the
17 current base proportion of such class or classes shall be limited to
18 such one percent increase and the legislative body of such approved
19 assessing unit shall alter the current base proportion of either class
20 so that the sum of the current base proportions equals one.
21 § 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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