

# STATE OF NEW YORK

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3996

2021-2022 Regular Sessions

## IN SENATE

February 1, 2021

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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 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 section 1 of  
3 item LLL of subpart B of part XXX of chapter 58 of the laws of 2020, is  
4 amended to read as follows:

5 (xx) Notwithstanding any other provision of law, in an approved  
6 assessing unit in the town of Clarkstown, county of Rockland and for  
7 current base proportions to be determined by taxes based on such  
8 approved assessing unit's two thousand seventeen--two thousand eighteen,  
9 two thousand eighteen--two thousand nineteen, two thousand nineteen--two  
10 thousand twenty [~~and~~], two thousand twenty--two thousand twenty-one, two  
11 thousand twenty-one--two thousand twenty-two 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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