

STATE OF NEW YORK

681

2021-2022 Regular Sessions

IN SENATE

(Prefiled)

January 6, 2021

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

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

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1 support the expenditures pursuant to subparagraphs (i) through [~~(iv)~~]
2 (v) of paragraph (g) of subdivision two of this section.

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

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

16 § 4. This act shall take effect immediately.