

STATE OF NEW YORK

7399

2023-2024 Regular Sessions

IN ASSEMBLY

May 19, 2023

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 273 of
3 the laws of 2022, 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, two thousand nineteen--two
9 thousand twenty, two thousand twenty--two thousand twenty-one, two thou-
10 sand twenty-one--two thousand twenty-two, [~~and the~~] two thousand twen-
11 ty-two--two thousand twenty-three, and the two thousand twenty-three--
12 two thousand twenty-four assessment rolls, the current base proportion
13 of any class shall not exceed the adjusted base proportion or adjusted
14 proportion, whichever is appropriate, of the immediately preceding year,
15 by more than one percent, provided that such approved assessing unit has
16 passed a local law, ordinance or resolution providing therefor. Where
17 the computation of current base proportions would otherwise produce such
18 result, the current base proportion of such class or classes shall be
19 limited to such one percent increase and the legislative body of such
20 approved assessing unit shall alter the current base proportion of
21 either class so that the sum of the current base 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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