

# STATE OF NEW YORK

9455

## IN ASSEMBLY

March 14, 2024

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 310 of  
3 the laws of 2023, 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, two thousand twenty-two--two  
11 thousand twenty-three, [~~and~~] the two thousand twenty-three--two thousand  
12 twenty-four, and two thousand twenty-four--two thousand twenty-five  
13 assessment rolls, the current base proportion of any class shall not  
14 exceed the adjusted base proportion or adjusted proportion, whichever is  
15 appropriate, of the immediately preceding year, by more than one  
16 percent, provided that such approved assessing unit has passed a local  
17 law, ordinance or resolution providing therefor. Where the computation  
18 of current base proportions would otherwise produce such result, the  
19 current base proportion of such class or classes shall be limited to  
20 such one percent increase and the legislative body of such approved  
21 assessing unit shall alter the current base proportion of either class  
22 so that the sum of the current base proportions equals one.

23 § 2. This act shall take effect immediately.

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

LBD14735-01-4