

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