STATE OF NEW YORK

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7360

2023-2024 Regular Sessions

IN SENATE

May 19, 2023
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Introduced by Sen. WEBER -- 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 Assembly, 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.