

STATE OF NEW YORK

10162

IN ASSEMBLY

February 12, 2026

Introduced by M. of A. P. CARROLL -- 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 Orangetown, 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 (xix) of paragraph (a) of subdivision 3 of
2 section 1903 of the real property tax law, as amended by chapter 158 of
3 the laws of 2025, is amended to read as follows:

4 (xix) Notwithstanding any other provision of law, in an approved
5 assessing unit in the town of Orangetown, county of Rockland and for
6 current base proportions to be determined by taxes based on such
7 approved assessing unit's two thousand eighteen--two thousand nineteen,
8 two thousand nineteen--two thousand twenty, two thousand twenty--two
9 thousand twenty-one, two thousand twenty-one--two thousand twenty-two,
10 two thousand twenty-two--two thousand twenty-three, two thousand twen-
11 ty-three--two thousand twenty-four, two thousand twenty-four--two thou-
12 sand twenty-five, [~~and~~] two thousand twenty-five--two thousand twenty-
13 six and two thousand twenty-six--two thousand twenty-seven assessment
14 rolls, the current base proportion of any class shall not exceed the
15 adjusted base proportion or adjusted proportion, whichever is appropri-
16 ate, of the immediately preceding year, by more than one percent,
17 provided that such approved assessing unit has passed a local law, ordi-
18 nance or resolution providing therefor. Where the computation of current
19 base proportions would otherwise produce such result, the current base
20 proportion of such class or classes shall be limited to such one percent
21 increase and the legislative body of such approved assessing unit shall
22 alter the current base proportion of either class so that the sum of the
23 current base proportions equals one.

24 § 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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