

STATE OF NEW YORK

10184

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 limiting the
shift between classes of taxable property in the town of Haverstraw,
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 (xxvii) of paragraph (a) of subdivision 3 of
2 section 1903 of the real property tax law, as added by chapter 340 of
3 the laws of 2025, is amended to read as follows:
4 (xxvii) Notwithstanding any other provision of law, in an approved
5 assessing unit in the town of Haverstraw, county of Rockland and for
6 current base proportions to be determined by taxes based on such
7 approved assessing unit's two thousand [~~twenty-five two thousand twen-~~
8 ~~ty-six~~] twenty-six--two thousand twenty-seven assessment rolls, the
9 current base proportion of any class shall not exceed the adjusted base
10 proportion or adjusted proportion, whichever is appropriate, of the
11 immediately preceding year, by more than one percent, provided that such
12 approved assessing unit has passed a local law, ordinance or resolution
13 providing therefor. Where the computation of current base proportions
14 would otherwise produce such result, the current base proportion of such
15 class or classes shall be limited to such one percent increase and the
16 legislative body of such approved assessing unit shall alter the current
17 base proportion of either class so that the sum of the current base
18 proportions equals one.
19 § 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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