

STATE OF NEW YORK

4390

2025-2026 Regular Sessions

IN ASSEMBLY

February 4, 2025

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 Assembly, 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 193 of
3 the laws of 2024, 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, [~~and~~] two thousand twenty-four--two
12 thousand twenty-five, and two thousand twenty-five--two thousand twen-
13 ty-six assessment rolls, the current base proportion of any class shall
14 not exceed the adjusted base proportion or adjusted proportion, whichev-
15 er is 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.

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