

# STATE OF NEW YORK

4391

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 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 130 of  
3 the laws of 2024, 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, the two thousand twenty-three--two thousand twen-  
12 ty-four, [~~and~~] two thousand twenty-four--two thousand twenty-five, and  
13 two thousand twenty-five--two thousand twenty-six assessment rolls, the  
14 current base proportion of any class shall not exceed the adjusted base  
15 proportion or adjusted proportion, whichever is appropriate, of the  
16 immediately preceding year, by more than one percent, provided that such  
17 approved assessing unit has passed a local law, ordinance or resolution  
18 providing therefor. Where the computation of current base proportions  
19 would otherwise produce such result, the current base proportion of such  
20 class or classes shall be limited to such one percent increase and the  
21 legislative body of such approved assessing unit shall alter the current  
22 base proportion of either class so that the sum of the current base  
23 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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