

STATE OF NEW YORK

10273

IN SENATE

May 11, 2026

Introduced by Sen. GOUNARDES -- 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 the determination of adjusted base proportions in special assessing units which are cities

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

1 Section 1. Subdivision 1 of section 1803-a of the real property tax
2 law is amended by adding a new paragraph (oo) to read as follows:

3 (oo) Notwithstanding the provisions of paragraph (c) of this subdivi-
4 sion to the contrary, in a special assessing unit which is a city and
5 for current base proportions to be determined in such special assessing
6 unit's fiscal year two thousand twenty-seven, the percent increase of
7 the current base proportion of any class over the adjusted base propor-
8 tion or adjusted proportions, whichever is appropriate, of the imme-
9 diately preceding year shall be determined by the local legislative body
10 of such special assessing unit, provided that such percent increase
11 shall be no more than five percent, and provided further, that the local
12 legislative body shall make such determination by December first, two
13 thousand twenty-six.

14 § 2. In the event the special assessing unit which is a city has sent
15 out real property tax bills for its fiscal year 2027 before this act
16 shall have become a law, the city shall take such actions as are neces-
17 sary, consistent with applicable state and local law, to effectuate the
18 provisions of section one of this act, including, but not limited to,
19 revising the current base proportions and adjusted base proportions,
20 resetting the real property tax rates and sending amended real property
21 tax bills. Provided, however, that nothing in this act shall be deemed
22 to affect the obligation of any taxpayer with respect to the payment of
23 any installment of real property tax for such fiscal year which was due
24 and payable prior to the date such amended real property tax bills are
25 sent; for this purpose, such obligations shall be determined in accord-
26 ance with the applicable provisions of law that were in effect imme-
27 diately prior to the effective date of this act, and such city shall be

EXPLANATION--Matter in italics (underscored) is new; matter in brackets
[-] is old law to be omitted.

LBD15705-01-6

1 authorized to determine the date on which amended bills are to be sent
2 and the installments of real property tax which are to be reflected
3 therein.

4 § 3. This act shall take effect immediately.