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I N   S E N A T E

March 30, 2012

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Introduced by Sen. MARTINS -- 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 allowing certain special assessing units other than cities to adjust their current base proportions

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 (x) to read as follows:  
3     (X) NOTWITHSTANDING THE PROVISIONS OF PARAGRAPH (C) OF THIS SUBDIVI-  
4     SION TO THE CONTRARY, IN A SPECIAL ASSESSING UNIT THAT IS NOT A CITY AND  
5     FOR CURRENT BASE PROPORTIONS TO BE DETERMINED BY TAXES BASED ON SUCH  
6     SPECIAL ASSESSING UNIT'S TWO THOUSAND TWELVE ASSESSMENT ROLL, THE  
7     CURRENT BASE PROPORTION OF ANY CLASS SHALL NOT EXCEED THE ADJUSTED BASE  
8     PROPORTION OR ADJUSTED PROPORTION, WHICHEVER IS APPROPRIATE, OF THE  
9     IMMEDIATELY PRECEDING YEAR BY MORE THAN ONE PERCENT. WHERE THE COMPUTA-  
10    TION PERFORMED PURSUANT TO PARAGRAPH (B) OF THIS SUBDIVISION WOULD  
11    OTHERWISE PRODUCE SUCH RESULT, THE CURRENT BASE PROPORTION OF SUCH CLASS  
12    OR CLASSES SHALL BE LIMITED TO SUCH ONE PERCENT INCREASE AND THE LEGIS-  
13    LATIVE BODY OF SUCH SPECIAL ASSESSING UNIT SHALL ALTER THE CURRENT BASE  
14    PROPORTION OF ANY OR ALL REMAINING CLASSES SO THAT THE SUM OF THE  
15    CURRENT BASE PROPORTIONS EQUALS ONE.  
16    S 2. This act shall take effect immediately and shall apply to the  
17    levy of taxes based on the 2012 assessment roll in an approved assessing  
18    unit.

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

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