

STATE OF NEW YORK

1891

2019-2020 Regular Sessions

IN SENATE

January 17, 2019

Introduced by Sen. KAMINSKY -- 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, adjusted base proportions for assessment rolls, and the base proportion in approved assessing units in Nassau county

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 (ee) to read as follows:

3 (ee) 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 eighteen and nineteen assessment
7 rolls, the current base proportion of any class shall not exceed the
8 adjusted base proportion or adjusted proportion, whichever is appropri-
9 ate, of the immediately preceding year by more than one percent. Where
10 the computation performed pursuant to paragraph (b) of this subdivision
11 would otherwise produce such result, the current base proportion of such
12 class or classes shall be limited to such one percent increase and the
13 legislative body of such special assessing unit shall alter the current
14 base proportion of any or all remaining classes so that the sum of the
15 current base proportions equals one.

16 § 2. Subparagraph (iv) of paragraph (a) of subdivision 3 of section
17 1903 of the real property tax law, as amended by chapter 186 of the laws
18 of 2018, is amended to read as follows:

19 (iv) Notwithstanding any other provision of law, in an approved
20 assessing unit in the county of Suffolk and for current base proportions
21 to be determined by taxes based on such approved assessing unit's two
22 thousand three - two thousand four, two thousand four - two thousand

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

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1 five and two thousand five - two thousand six assessment rolls, the
2 current base proportion of any class shall not exceed the adjusted base
3 proportion or adjusted proportion, whichever is appropriate, of the
4 immediately preceding year by more than two percent, or in the case of
5 the two thousand five--two thousand six, two thousand six--two thousand
6 seven, two thousand seven--two thousand eight, two thousand eight--two
7 thousand nine, two thousand twelve--two thousand thirteen, two thousand
8 thirteen--two thousand fourteen, two thousand fourteen--two thousand
9 fifteen, two thousand fifteen--two thousand sixteen, two thousand
10 sixteen--two thousand seventeen, two thousand seventeen--two thousand
11 eighteen, [and] two thousand eighteen--two thousand nineteen, and two
12 thousand nineteen--two thousand twenty assessment rolls, one percent.
13 Where the computation of current base proportions would otherwise
14 produce such result, the current base proportion of such class or class-
15 es shall be limited to such two percent or one percent increase whichev-
16 er is applicable, and the legislative body of such approved assessing
17 unit shall alter the current base proportion of either class so that the
18 sum of the current base proportions equals one.

19 § 3. Paragraph (a) of subdivision 3 of section 1903 of the real prop-
20 erty tax law is amended by adding a new subparagraph (xx) to read as
21 follows:

22 (xx) Notwithstanding any other provision of law, in an approved
23 assessing unit in the county of Nassau and for current base proportions
24 to be determined by taxes based on such approved assessing unit's two
25 thousand eighteen and nineteen rolls, the current base proportion of any
26 class shall not exceed the adjusted base proportion or adjusted propor-
27 tion, whichever is appropriate, of the immediately preceding year, by
28 more than one percent, provided that such approved assessing unit has
29 passed a local law, ordinance or resolution providing therefor. Where
30 the computation of current base proportions would otherwise produce such
31 result, the current base proportion of such class or classes shall be
32 limited to such one percent increase and the legislative body of such
33 approved assessing unit shall alter the current base proportion of
34 either class so that the sum of the current base proportions equals one.

35 § 4. This act shall take effect immediately; provided, however, that
36 section one of this act shall apply to the levy of taxes based on the
37 2018 and 2019 assessment rolls in a special assessing unit that is not a
38 city and that section three of this act shall apply to the levy of taxes
39 based on the 2018 and 2019 assessment rolls in approved assessing units
40 in the county of Nassau that pass a local law, ordinance or resolution
41 to adopt these provisions.