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:

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

(ee) Notwithstanding the provisions of paragraph (c) of this subdivision to the contrary, in a special assessing unit that is not a city and for current base proportions to be determined by taxes based on such special assessing unit's two thousand eighteen and nineteen assessment rolls, the current base proportion of any class shall not exceed the adjusted base proportion or adjusted proportion, whichever is appropriate, of the immediately preceding year by more than one percent. Where the computation performed pursuant to paragraph (b) of this subdivision would otherwise produce such result, the current base proportion of such class or classes shall be limited to such one percent increase and the legislative body of such special assessing unit shall alter the current base proportion of any or all remaining classes so that the sum of the current base proportions equals one.

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

(iv) Notwithstanding any other provision of law, in an approved assessing unit in the county of Suffolk and for current base proportions to be determined by taxes based on such approved assessing unit's two 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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five and two thousand five - two thousand six assessment rolls, the current base proportion of any class shall not exceed the adjusted base proportion or adjusted proportion, whichever is appropriate, of the immediately preceding year by more than two percent, or in the case of the two thousand five--two thousand six, two thousand six--two thousand seven, two thousand seven--two thousand eight, two thousand eight--two thousand nine, two thousand twelve--two thousand thirteen, two thousand thirteen--two thousand fourteen, two thousand fourteen--two thousand fifteen, two thousand fifteen--two thousand sixteen, two thousand sixteen--two thousand seventeen, two thousand seventeen--two thousand eighteen, [~~and~~] two thousand eighteen--two thousand nineteen, and two thousand nineteen--two thousand twenty assessment rolls, one percent. Where the computation of current base proportions would otherwise produce such result, the current base proportion of such class or classes shall be limited to such two percent or one percent increase whichever is applicable, and the legislative body of such approved assessing unit shall alter the current base proportion of either class so that the sum of the current base proportions equals one.

§ 3. Paragraph (a) of subdivision 3 of section 1903 of the real property tax law is amended by adding a new subparagraph (xx) to read as follows:

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

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