

# STATE OF NEW YORK

7094

2021-2022 Regular Sessions

## IN ASSEMBLY

April 22, 2021

Introduced by M. of A. LAVINE -- read once and referred to the Committee on Real Property Taxation

AN ACT to amend the real property tax law, in relation to base proportions in 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 (jj) to read as follows:

3 (jj) 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 twenty-one 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 § 2. Subparagraph (iv) of paragraph (a) of subdivision 3 of section  
17 1903 of the real property tax law, as amended by section 2 of item MMM  
18 of subpart B of part XXX of chapter 58 of the laws of 2020, is amended  
19 to read as follows:

20 (iv) Notwithstanding any other provision of law, in an approved  
21 assessing unit in the county of Suffolk and for current base proportions  
22 to be determined by taxes based on such approved assessing unit's two  
23 thousand three - two thousand four, two thousand four - two thousand  
24 five and two thousand five - two thousand six assessment rolls, the  
25 current base proportion of any class shall not exceed the adjusted base

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

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1 proportion or adjusted proportion, whichever is appropriate, of the  
2 immediately preceding year by more than two percent, or in the case of  
3 the two thousand five--two thousand six, two thousand six--two thousand  
4 seven, two thousand seven--two thousand eight, two thousand eight--two  
5 thousand nine, two thousand twelve--two thousand thirteen, two thousand  
6 thirteen--two thousand fourteen, two thousand fourteen--two thousand  
7 fifteen, two thousand fifteen--two thousand sixteen, two thousand  
8 sixteen--two thousand seventeen, two thousand seventeen--two thousand  
9 eighteen, two thousand eighteen--two thousand nineteen, two thousand  
10 nineteen--two thousand twenty, ~~and~~ two thousand twenty--two thousand  
11 twenty-one, and two thousand twenty-one--two thousand twenty-two assess-  
12 ment rolls, one percent. Where the computation of current base  
13 proportions would otherwise produce such result, the current base  
14 proportion of such class or classes shall be limited to such two percent  
15 or one percent increase whichever is applicable, and the legislative  
16 body of such approved assessing unit shall alter the current base  
17 proportion of either class so that the sum of the current base  
18 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 (xxiii) to read as  
21 follows:

22 (xxiii) 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 twenty-one assessment roll, 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 2021 assessment roll in a special assessing unit that is not a city and  
38 that section three of this act shall apply to the levy of taxes based on  
39 the 2021 assessment roll in approved assessing units in the county of  
40 Nassau that pass a local law, ordinance or resolution to adopt these  
41 provisions.