

7664

2009-2010 Regular Sessions

I N A S S E M B L Y

April 20, 2009

Introduced by M. of A. WEISENBERG -- Multi-Sponsored by -- M. of A. ALFANO -- read once and referred to the Committee on Real Property Taxation

AN ACT to amend the real property tax law, in relation to allowing certain special assessing units besides 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 (u) to read as follows:
3 (U) 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 NINE ASSESSMENT ROLL, THE CURRENT
7 BASE PROPORTION OF ANY CLASS SHALL NOT EXCEED THE ADJUSTED BASE PROPOR-
8 TION OR ADJUSTED PROPORTION, WHICHEVER IS APPROPRIATE, OF THE IMMEDIATE-
9 LY PRECEDING YEAR BY MORE THAN ONE PERCENT. WHERE THE COMPUTATION
10 PERFORMED PURSUANT TO PARAGRAPH (B) OF THIS SUBDIVISION WOULD OTHERWISE
11 PRODUCE SUCH RESULT, THE CURRENT BASE PROPORTION OF SUCH CLASS OR CLASS-
12 ES SHALL BE LIMITED TO SUCH ONE PERCENT INCREASE AND THE LEGISLATIVE
13 BODY OF SUCH SPECIAL ASSESSING UNIT SHALL ALTER THE CURRENT BASE PROPOR-
14 TION OF ANY OR ALL REMAINING CLASSES SO THAT THE SUM OF THE CURRENT BASE
15 PROPORTIONS EQUALS ONE.
16 S 2. This act shall take effect immediately and shall apply to the
17 levy of taxes on the 2009 assessment roll in a special assessing unit
18 that is not a city.

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

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