

7261--A

R. R. 373

2009-2010 Regular Sessions

I N A S S E M B L Y

March 26, 2009

Introduced by M. of A. WEISENBERG -- read once and referred to the Committee on Real Property Taxation -- amended on the special order of third reading, ordered reprinted as amended, retaining its place on the special order of third reading

AN ACT to amend the real property tax law, in relation to adjusted base proportions in the county of Nassau

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

1 Section 1. Paragraph (a) of subdivision 3 of section 1903 of the real
2 property tax law is amended by adding a new subparagraph (xi) to read as
3 follows:
4 (XI) NOTWITHSTANDING ANY OTHER PROVISION OF LAW, IN AN APPROVED
5 ASSESSING UNIT IN THE COUNTY OF NASSAU AND FOR CURRENT BASE PROPORTIONS
6 TO BE DETERMINED BY TAXES BASED ON SUCH APPROVED ASSESSING UNIT'S TWO
7 THOUSAND NINE ASSESSMENT ROLL, THE CURRENT BASE PROPORTION OF ANY CLASS
8 SHALL NOT EXCEED THE ADJUSTED BASE PROPORTION OR ADJUSTED PROPORTION,
9 WHICHEVER IS APPROPRIATE, OF THE IMMEDIATELY PRECEDING YEAR, BY MORE
10 THAN ONE PERCENT. WHERE THE COMPUTATION OF CURRENT BASE PROPORTIONS
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 APPROVED ASSESSING UNIT SHALL ALTER THE CURRENT
14 BASE PROPORTION OF EITHER CLASS 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 based on the 2009 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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