S T A T E O F N E W Y O R K

7559

I N S E N A T E

April 21, 2010

Introduced by Sen. SKELOS -- 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 adjusted base proportions in the city of Long Beach for the 2009 assessment roll

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

Section 1. Subparagraph (xi) of paragraph (a) of subdivision 3 of section 1903 of the real property tax law, as added by chapter 382 of the laws of 2009, is amended to read as follows:

(xi) (A) Notwithstanding any other provision of law AND EXCEPT AS OTHERWISE PROVIDED IN CLAUSE (B) OF THIS SUBPARAGRAPH, 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 nine assessment roll, 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 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.

(B) NOTWITHSTANDING ANY OTHER PROVISION OF LAW, IN THE CITY OF LONG BEACH AND FOR CURRENT BASE PROPORTIONS TO BE DETERMINED BY TAXES BASED ON SUCH CITY'S TWO THOUSAND NINE ASSESSMENT ROLL, 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. WHERE THE COMPUTATION OF CURRENT BASE PROPORTIONS WOULD OTHERWISE PRODUCE SUCH RESULT, THE CURRENT BASE PROPORTION OF SUCH CLASS OR CLASSES SHALL NOT INCREASE AND THE LEGISLATIVE BODY OF SUCH CITY SHALL ALTER THE CURRENT BASE PROPORTION OF EITHER CLASS SO THAT THE SUM OF THE CURRENT BASE PROPORTIONS EQUALS ONE.

S 2. This act shall take effect immediately and shall be deemed to have been in full force and effect on and after August 26, 2009, and shall apply to the levy of taxes based on the 2009 assessment roll in the city of Long Beach.

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

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