

8126

I N   S E N A T E

June 10, 2010

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Introduced by Sen. C. JOHNSON -- 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 the base  
proportion in approved assessing units in Nassau county

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEM-  
BLY, 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 (xii) to read  
3     as follows:  
4     (XII) 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 TEN 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, PROVIDED THAT SUCH APPROVED ASSESSING UNIT HAS PASSED  
11    A LOCAL LAW, ORDINANCE OR RESOLUTION PROVIDING THEREFOR. WHERE THE  
12    COMPUTATION OF CURRENT BASE PROPORTIONS WOULD OTHERWISE PRODUCE SUCH  
13    RESULT, THE CURRENT BASE PROPORTION OF SUCH CLASS OR CLASSES SHALL BE  
14    LIMITED TO SUCH ONE PERCENT INCREASE AND THE LEGISLATIVE BODY OF SUCH  
15    APPROVED ASSESSING UNIT SHALL ALTER THE CURRENT BASE PROPORTION OF  
16    EITHER CLASS SO THAT THE SUM OF THE CURRENT BASE PROPORTION OF EITHER  
17    CLASS EQUALS ONE.  
18    S 2. This act shall take effect immediately and shall apply to the  
19    levy of taxes based on the 2010 assessment roll in approved assessing  
20    units in the county of Nassau that pass a local law, ordinance or resol-  
21    ution to adopt these provisions.

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

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