

6461

2011-2012 Regular Sessions

I N A S S E M B L Y

March 17, 2011

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

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 (xiii) to read
3 as follows:
4 (XIII) 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 2011 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.

LBD10227-01-1