

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

4647--A

2011-2012 Regular Sessions

I N S E N A T E

April 14, 2011

Introduced by Sen. MARTINS -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

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 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 (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 ELEVEN ASSESSMENT ROLL, THE CURRENT BASE PROPORTION OF ANY
8 CLASS SHALL NOT EXCEED THE ADJUSTED BASE PROPORTION OR ADJUSTED PROPOR-
9 TION, WHICHEVER IS APPROPRIATE, OF THE IMMEDIATELY PRECEDING YEAR, BY
10 MORE THAN ONE PERCENT, PROVIDED THAT SUCH APPROVED ASSESSING UNIT HAS
11 PASSED A LOCAL LAW, ORDINANCE OR RESOLUTION PROVIDING THEREFOR. WHERE
12 THE 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 PROPORTIONS EQUALS ONE.
17 S 2. This act shall take effect immediately and shall apply to the
18 levy of taxes based on the 2011 assessment roll in approved assessing
19 units in the county of Nassau that pass a local law, ordinance or resolu-
20 tion to adopt these provisions.

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

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