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

S. 3661--A
Cal. No. 168

A. 4749--A

2013-2014 Regular Sessions

S E N A T E - A S S E M B L Y

February 8, 2013

IN SENATE -- Introduced by Sen. MARTINS -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government -- reported favorably from said committee, ordered to first and second report, ordered to a third reading, amended and ordered reprinted, retaining its place in the order of third reading

IN ASSEMBLY -- Introduced by M. of A. WEISENBERG -- read once and referred to the Committee on Real Property Taxation -- 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 allowing certain special assessing units other than cities to adjust their current base proportions

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

1 Section 1. Subdivision 1 of section 1803-a of the real property tax
2 law is amended by adding a new paragraph (y) to read as follows:
3 (Y) NOTWITHSTANDING THE PROVISIONS OF PARAGRAPH (C) OF THIS SUBDIVI-
4 SION TO THE CONTRARY, IN A SPECIAL ASSESSING UNIT THAT IS NOT A CITY AND
5 FOR CURRENT BASE PROPORTIONS TO BE DETERMINED BY TAXES BASED ON SUCH
6 SPECIAL ASSESSING UNIT'S TWO THOUSAND THIRTEEN ASSESSMENT ROLL, THE
7 CURRENT BASE PROPORTION OF ANY CLASS SHALL NOT EXCEED THE ADJUSTED BASE
8 PROPORTION OR ADJUSTED PROPORTION, WHICHEVER IS APPROPRIATE, OF THE
9 IMMEDIATELY PRECEDING YEAR BY MORE THAN ONE PERCENT. WHERE THE COMPUTA-
10 TION PERFORMED PURSUANT TO PARAGRAPH (B) OF THIS SUBDIVISION WOULD
11 OTHERWISE PRODUCE SUCH RESULT, THE CURRENT BASE PROPORTION OF SUCH CLASS
12 OR CLASSES SHALL BE LIMITED TO SUCH ONE PERCENT INCREASE AND THE LEGIS-
13 LATIVE BODY OF SUCH SPECIAL ASSESSING UNIT SHALL ALTER THE CURRENT BASE
14 PROPORTION OF ANY OR ALL REMAINING CLASSES SO THAT THE SUM OF THE
15 CURRENT BASE PROPORTIONS EQUALS ONE.
16 S 2. This act shall take effect immediately and shall apply to the
17 levy of taxes based on the 2013 assessment roll in a special assessing
18 unit that is not a city.

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

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