

8646

I N   A S S E M B L Y

January 29, 2014

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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 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 (xv) to read as  
3     follows:  
4     (XV) 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 FOURTEEN ROLL, THE CURRENT BASE PROPORTION OF ANY CLASS SHALL  
8     NOT EXCEED THE ADJUSTED BASE PROPORTION OR ADJUSTED PROPORTION, WHICHEV-  
9     ER IS APPROPRIATE, OF THE IMMEDIATELY PRECEDING YEAR, BY MORE THAN ONE  
10    PERCENT, PROVIDED THAT SUCH APPROVED ASSESSING UNIT HAS PASSED A LOCAL  
11    LAW, ORDINANCE OR RESOLUTION PROVIDING THEREFOR. WHERE THE COMPUTATION  
12    OF CURRENT BASE PROPORTIONS WOULD OTHERWISE PRODUCE SUCH RESULT, THE  
13    CURRENT BASE PROPORTION OF SUCH CLASS OR CLASSES SHALL BE LIMITED TO  
14    SUCH ONE PERCENT INCREASE AND THE LEGISLATIVE BODY OF SUCH APPROVED  
15    ASSESSING UNIT SHALL ALTER THE CURRENT BASE PROPORTION OF EITHER CLASS  
16    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 2014 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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