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I N   A S S E M B L Y

May 20, 2014

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

AN ACT to amend the real property tax law, in relation to adjusted base  
proportions for assessment rolls

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

1     Section 1. Subparagraph (iv) of paragraph (a) of subdivision 3 of  
2     section 1903 of the real property tax law, as amended by chapter 281 of  
3     the laws of 2013, is amended to read as follows:  
4     (iv) Notwithstanding any other provision of law, in an approved  
5     assessing unit in the county of Suffolk and for current base proportions  
6     to be determined by taxes based on such approved assessing unit's two  
7     thousand three - two thousand four, two thousand four - two thousand  
8     five and two thousand five - two thousand six assessment rolls, the  
9     current base proportion of any class shall not exceed the adjusted base  
10    proportion or adjusted proportion, whichever is appropriate, of the  
11    immediately preceding year by more than two percent, or in the case of  
12    the two thousand five--two thousand six, two thousand six--two thousand  
13    seven, two thousand seven--two thousand eight, two thousand eight--two  
14    thousand nine, two thousand twelve--two thousand thirteen, [and] two  
15    thousand thirteen--two thousand fourteen, AND TWO THOUSAND FOURTEEN--TWO  
16    THOUSAND FIFTEEN assessment rolls, one percent. Where the computation  
17    of current base proportions would otherwise produce such result, the  
18    current base proportion of such class or classes shall be limited to  
19    such two percent or one percent increase whichever is applicable, and  
20    the legislative body of such approved assessing unit shall alter the  
21    current base proportion of either class so that the sum of the current  
22    base proportions equals one.  
23    S 2. This act shall take effect immediately.

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

LBD14894-01-4