

10671

I N   A S S E M B L Y

June 11, 2016

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Introduced by COMMITTEE ON RULES -- (at request of M. of A. Lavine, Ramos, Schimel) -- read once and referred to the Committee on Real Property Taxation

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, adjusted base proportions for assessment rolls, and 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. Subdivision 1 of section 1803-a of the real property tax  
2     law is amended by adding a new paragraph (bb) to read as follows:  
3     (BB) 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 SIXTEEN 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. Subparagraph (iv) of paragraph (a) of subdivision 3 of section  
17    1903 of the real property tax law, as amended by chapter 266 of the laws  
18    of 2015, is amended to read as follows:

19    (iv) Notwithstanding any other provision of law, in an approved  
20    assessing unit in the county of Suffolk and for current base proportions  
21    to be determined by taxes based on such approved assessing unit's two  
22    thousand three - two thousand four, two thousand four - two thousand  
23    five and two thousand five - two thousand six assessment rolls, the  
24    current base proportion of any class shall not exceed the adjusted base

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

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1 proportion or adjusted proportion, whichever is appropriate, of the  
2 immediately preceding year by more than two percent, or in the case of  
3 the two thousand five--two thousand six, two thousand six--two thousand  
4 seven, two thousand seven--two thousand eight, two thousand eight--two  
5 thousand nine, two thousand twelve--two thousand thirteen, two thousand  
6 thirteen--two thousand fourteen, two thousand fourteen--two thousand  
7 fifteen, [and] two thousand fifteen--two thousand sixteen, AND TWO THOU-  
8 SAND SIXTEEN--TWO THOUSAND SEVENTEEN assessment rolls, one percent.  
9 Where the computation of current base proportions would otherwise  
10 produce such result, the current base proportion of such class or class-  
11 es shall be limited to such two percent or one percent increase whichev-  
12 er is applicable, and the legislative body of such approved assessing  
13 unit shall alter the current base proportion of either class so that the  
14 sum of the current base proportions equals one.

15 S 3. Paragraph (a) of subdivision 3 of section 1903 of the real prop-  
16 erty tax law is amended by adding a new subparagraph (xvii) to read as  
17 follows:

18 (XVII) NOTWITHSTANDING ANY OTHER PROVISION OF LAW, IN AN APPROVED  
19 ASSESSING UNIT IN THE COUNTY OF NASSAU AND FOR CURRENT BASE PROPORTIONS  
20 TO BE DETERMINED BY TAXES BASED ON SUCH APPROVED ASSESSING UNIT'S TWO  
21 THOUSAND SIXTEEN ROLL, THE CURRENT BASE PROPORTION OF ANY CLASS SHALL  
22 NOT EXCEED THE ADJUSTED BASE PROPORTION OR ADJUSTED PROPORTION, WHICHEV-  
23 ER IS APPROPRIATE, OF THE IMMEDIATELY PRECEDING YEAR, BY MORE THAN ONE  
24 PERCENT, PROVIDED THAT SUCH APPROVED ASSESSING UNIT HAS PASSED A LOCAL  
25 LAW, ORDINANCE OR RESOLUTION PROVIDING THEREFOR. WHERE THE COMPUTATION  
26 OF CURRENT BASE PROPORTIONS WOULD OTHERWISE PRODUCE SUCH RESULT, THE  
27 CURRENT BASE PROPORTION OF SUCH CLASS OR CLASSES SHALL BE LIMITED TO  
28 SUCH ONE PERCENT INCREASE AND THE LEGISLATIVE BODY OF SUCH APPROVED  
29 ASSESSING UNIT SHALL ALTER THE CURRENT BASE PROPORTION OF EITHER CLASS  
30 SO THAT THE SUM OF THE CURRENT BASE PROPORTIONS EQUALS ONE.

31 S 4. This act shall take effect immediately; provided, however, that  
32 section one of this act shall apply to the levy of taxes based on the  
33 2016 assessment roll in a special assessing unit that is not a city and  
34 that section three of this act shall apply to the levy of taxes based on  
35 the 2016 assessment roll in approved assessing units in the county of  
36 Nassau that pass a local law, ordinance or resolution to adopt these  
37 provisions.