

5933

2015-2016 Regular Sessions

I N A S S E M B L Y

March 9, 2015

Introduced by M. of A. KAMINSKY -- 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 (xvi) to read
3 as follows:

4 (XVI) 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 FIFTEEN 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 2015 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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