

10671

I N A S S E M B L Y

June 11, 2016

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.