

STATE OF NEW YORK

8407

2017-2018 Regular Sessions

IN ASSEMBLY

June 13, 2017

Introduced by M. of A. LAVINE, RAMOS, M. L. MILLER -- 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 (cc) to read as follows:

3 (cc) 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 seventeen 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 § 2. Subparagraph (iv) of paragraph (a) of subdivision 3 of section
17 1903 of the real property tax law, as amended by chapter 93 of the laws
18 of 2016, 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

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

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1 five and two thousand five - two thousand six assessment rolls, the
2 current base proportion of any class shall not exceed the adjusted base
3 proportion or adjusted proportion, whichever is appropriate, of the
4 immediately preceding year by more than two percent, or in the case of
5 the two thousand five--two thousand six, two thousand six--two thousand
6 seven, two thousand seven--two thousand eight, two thousand eight--two
7 thousand nine, two thousand twelve--two thousand thirteen, two thousand
8 thirteen--two thousand fourteen, two thousand fourteen--two thousand
9 fifteen, two thousand fifteen--two thousand sixteen, [and] two thousand
10 sixteen--two thousand seventeen, and two thousand seventeen--two thou-
11 sand eighteen assessment rolls, one percent. Where the computation of
12 current base proportions would otherwise produce such result, the
13 current base proportion of such class or classes shall be limited to
14 such two percent or one percent increase whichever is applicable, and
15 the legislative body of such approved assessing unit shall alter the
16 current base proportion of either class so that the sum of the current
17 base proportions equals one.

18 § 3. Paragraph (a) of subdivision 3 of section 1903 of the real prop-
19 erty tax law is amended by adding a new subparagraph (xviii) to read as
20 follows:

21 (xviii) Notwithstanding any other provision of law, in an approved
22 assessing unit in the county of Nassau and for current base proportions
23 to be determined by taxes based on such approved assessing unit's two
24 thousand seventeen roll, the current base proportion of any class shall
25 not exceed the adjusted base proportion or adjusted proportion, whichev-
26 er is appropriate, of the immediately preceding year, by more than one
27 percent, provided that such approved assessing unit has passed a local
28 law, ordinance or resolution providing therefor. Where the computation
29 of current base proportions would otherwise produce such result, the
30 current base proportion of such class or classes shall be limited to
31 such one percent increase and the legislative body of such approved
32 assessing unit shall alter the current base proportion of either class
33 so that the sum of the current base proportions equals one.

34 § 4. This act shall take effect immediately; provided, however, that
35 section one of this act shall apply to the levy of taxes based on the
36 2017 assessment roll in a special assessing unit that is not a city and
37 that section three of this act shall apply to the levy of taxes based on
38 the 2017 assessment roll in approved assessing units in the county of
39 Nassau that pass a local law, ordinance or resolution to adopt these
40 provisions.