

# STATE OF NEW YORK

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3955

2017-2018 Regular Sessions

## IN SENATE

January 31, 2017

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Introduced by Sen. KAMINSKY -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government

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 (xviii) to read  
3 as follows:

4 (xviii) 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 seventeen roll, the current base proportion of any class shall  
8 not exceed the adjusted base proportion or adjusted proportion, whichever  
9 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 § 2. This act shall take effect immediately and shall apply to the  
18 levy of taxes based on the 2017 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.

LBD09333-01-7