

STATE OF NEW YORK

11123

IN ASSEMBLY

June 7, 2018

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

AN ACT to amend the real property tax law, in relation to the determination of adjusted base proportions in special assessing units which are cities for the fiscal year two thousand nineteen

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 (dd) to read as follows:

3 (dd) Notwithstanding the provisions of paragraph (c) of this subdivi-
4 sion to the contrary, in a special assessing unit which is a city and
5 for current base proportions to be determined in such special assessing
6 unit's fiscal year two thousand nineteen, the current base proportion of
7 any class shall not exceed the adjusted base proportion or adjusted
8 proportion, whichever is appropriate, of the immediately preceding year
9 by more than one-half of one percent. Where the computation performed
10 pursuant to paragraph (b) of this subdivision would otherwise produce
11 such result, the current base proportion of such class or classes shall
12 be limited to a one-half of one percent increase and the legislative
13 body of such special assessing unit shall alter the current base propor-
14 tion of any or all remaining classes so that the sum of the current base
15 proportions equals one.

16 § 2. In the event the special assessing unit which is a city has sent
17 out real property tax bills for its fiscal year 2019 before this act
18 shall have become a law, the city shall take such actions as are neces-
19 sary, consistent with applicable state and local law, to effect the
20 provisions of section one of this act, including, but not limited to,
21 revising the current base proportions and adjusted base proportions,
22 resetting the real property tax rates and sending amended real property
23 tax bills. Provided, however, that nothing herein shall be deemed to
24 affect the obligation of any taxpayer with respect to the payment of any
25 installment of real property tax for such fiscal year which was due and
26 payable prior to the date such amended real property tax bills are sent;
27 for this purpose, such obligations shall be determined in accordance

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

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1 with the applicable provisions of law that were in effect immediately
2 prior to the effective date of this act, and such city shall be author-
3 ized to determine the date on which amended bills are to be sent and the
4 installments of real property tax which are to be reflected therein.
5 § 3. This act shall take effect immediately.