

# STATE OF NEW YORK

5958

2017-2018 Regular Sessions

## IN SENATE

May 8, 2017

Introduced by COMMITTEE ON RULES -- read twice and ordered printed, and when printed to be committed to the Committee on Rules

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:

Section 1. Subdivision 1 of section 1803-a of the real property tax law is amended by adding a new paragraph (cc) to read as follows:

(cc) Notwithstanding the provisions of paragraph (c) of this subdivision to the contrary, in a special assessing unit that is not a city and for current base proportions to be determined by taxes based on such special assessing unit's two thousand seventeen assessment roll, the current base proportion of any class shall not exceed the adjusted base proportion or adjusted proportion, whichever is appropriate, of the immediately preceding year by more than one percent. Where the computation performed pursuant to paragraph (b) of this subdivision would otherwise produce such result, the current base proportion of such class or classes shall be limited to such one percent increase and the legislative body of such special assessing unit shall alter the current base proportion of any or all remaining classes so that the sum of the current base proportions equals one.

§ 2. Subparagraph (iv) of paragraph (a) of subdivision 3 of section 1903 of the real property tax law, as amended by chapter 93 of the laws of 2016, is amended to read as follows:

(iv) Notwithstanding any other provision of law, in an approved assessing unit in the county of Suffolk and for current base proportions to be determined by taxes based on such approved assessing unit's two 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.