

STATE OF NEW YORK

8932

IN SENATE

June 6, 2018

Introduced by Sen. FLANAGAN -- 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 adjusted base proportions for assessment rolls

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

1 Section 1. Subparagraph (iv) of paragraph (a) of subdivision 3 of
2 section 1903 of the real property tax law, as amended by chapter 152 of
3 the laws of 2017, is amended to read as follows:

4 (iv) Notwithstanding any other provision of law, in an approved
5 assessing unit in the county of Suffolk and for current base proportions
6 to be determined by taxes based on such approved assessing unit's two
7 thousand three - two thousand four, two thousand four - two thousand
8 five and two thousand five - two thousand six assessment rolls, the
9 current base proportion of any class shall not exceed the adjusted base
10 proportion or adjusted proportion, whichever is appropriate, of the
11 immediately preceding year by more than two percent, or in the case of
12 the two thousand five--two thousand six, two thousand six--two thousand
13 seven, two thousand seven--two thousand eight, two thousand eight--two
14 thousand nine, two thousand twelve--two thousand thirteen, two thousand
15 thirteen--two thousand fourteen, two thousand fourteen--two thousand
16 fifteen, two thousand fifteen--two thousand sixteen, two thousand
17 sixteen--two thousand seventeen, [~~and~~] two thousand seventeen--two thou-
18 sand eighteen, and two thousand eighteen--two thousand nineteen assess-
19 ment rolls, one percent. Where the computation of current base
20 proportions would otherwise produce such result, the current base
21 proportion of such class or classes shall be limited to such two percent
22 or one percent increase whichever is applicable, and the legislative
23 body of such approved assessing unit shall alter the current base
24 proportion of either class so that the sum of the current base
25 proportions equals one.

26 § 2. This act shall take effect immediately.

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

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