

STATE OF NEW YORK

2851

2019-2020 Regular Sessions

IN ASSEMBLY

January 25, 2019

Introduced by M. of A. LAVINE -- 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 two new paragraphs (ee) and (ff) to read as
3 follows:

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

17 (ff) Notwithstanding the provisions of paragraph (c) of this subdivi-
18 sion to the contrary, in a special assessing unit that is not a city and
19 for current base proportions to be determined by taxes based on such
20 special assessing unit's two thousand nineteen assessment roll, the
21 current base proportion of any class shall not exceed the adjusted base
22 proportion or adjusted proportion, whichever is appropriate, of the

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

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1 immediately preceding year by more than one percent. Where the computa-
2 tion performed pursuant to paragraph (b) of this subdivision would
3 otherwise produce such result, the current base proportion of such class
4 or classes shall be limited to such one percent increase and the legis-
5 lative body of such special assessing unit shall alter the current base
6 proportion of any or all remaining classes so that the sum of the
7 current base proportions equals one.

8 § 2. Subparagraph (iv) of paragraph (a) of subdivision 3 of section
9 1903 of the real property tax law, as amended by chapter 186 of the laws
10 of 2018, is amended to read as follows:

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

33 § 3. Paragraph (a) of subdivision 3 of section 1903 of the real prop-
34 erty tax law is amended by adding two new subparagraphs (xx) and (xxi)
35 to read as follows:

36 (xx) Notwithstanding any other provision of law, in an approved
37 assessing unit in the county of Nassau and for current base proportions
38 determined by taxes based on such approved assessing unit's two thousand
39 eighteen roll, the current base proportion of any class shall not exceed
40 the adjusted base proportion or adjusted proportion, whichever is appro-
41 priate, of the immediately preceding year, by more than one percent,
42 provided that such approved assessing unit has passed a local law, ordi-
43 nance or resolution providing therefor. Where the computation of current
44 base proportions would otherwise produce such result, the current base
45 proportion of such class or classes shall be limited to such one percent
46 increase and the legislative body of such approved assessing unit shall
47 alter the current base proportion of either class so that the sum of the
48 current base proportions equals one.

49 (xxi) Notwithstanding any other provision of law, in an approved
50 assessing unit in the county of Nassau and for current base proportions
51 to be determined by taxes based on such approved assessing unit's two
52 thousand nineteen roll, the current base proportion of any class shall
53 not exceed the adjusted base proportion or adjusted proportion, whichev-
54 er is appropriate, of the immediately preceding year, by more than one
55 percent, provided that such approved assessing unit has passed a local
56 law, ordinance or resolution providing therefor. Where the computation

1 of current base proportions would otherwise produce such result, the
2 current base proportion of such class or classes shall be limited to
3 such one percent increase and the legislative body of such approved
4 assessing unit shall alter the current base proportion of either class
5 so that the sum of the current base proportions equals one.

6 § 4. This act shall take effect immediately; provided, however, that
7 section one of this act shall apply to the levy of taxes based on the
8 2018 and 2019 assessment rolls in a special assessing unit that is not a
9 city and that section three of this act shall apply to the levy of taxes
10 based on the 2018 and 2019 assessment rolls in approved assessing units
11 in the county of Nassau that pass a local law, ordinance or resolution
12 to adopt these provisions.