

STATE OF NEW YORK

7557

IN SENATE

January 27, 2020

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 adjusting 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. Subparagraph (iv) of paragraph (a) of subdivision 3 of
2 section 1903 of the real property tax law, as amended by chapter 12 of
3 the laws of 2019, 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, two thousand seventeen--two thousand
18 eighteen, two thousand eighteen--two thousand nineteen, [~~and~~] two thou-
19 sand nineteen--two thousand twenty, and two thousand twenty--two thou-
20 sand twenty-one assessment rolls, one percent. Where the computation of
21 current base proportions would otherwise produce such result, the
22 current base proportion of such class or classes shall be limited to
23 such two percent or one percent increase whichever is applicable, and
24 the legislative body of such approved assessing unit shall alter the
25 current base proportion of either class so that the sum of the current
26 base proportions equals one.

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

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§ 2. Paragraph (a) of subdivision 3 of section 1903 of the real property tax law is amended by adding a new subparagraph (xxii) to read as follows:

(xxii) Notwithstanding any other provision of law, in an approved assessing unit in the county of Nassau and for current base proportions to be determined by taxes based on such approved assessing unit's two thousand twenty 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, provided that such approved assessing unit has passed a local law, ordinance or resolution providing therefor. Where the computation of current base proportions 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 approved assessing unit shall alter the current base proportion of either class so that the sum of the current base proportions equals one.

§ 3. This act shall take effect immediately; provided, however, that section one of this act shall apply to the levy of taxes based on the 2019 and 2020 assessment rolls in a special assessing unit that is not a city and that section two of this act shall apply to the levy of taxes based on the 2019 and 2020 assessment rolls in approved assessing units in the county of Nassau that pass a local law, ordinance or resolution to adopt these provisions.