

STATE OF NEW YORK

6021--A

2021-2022 Regular Sessions

IN SENATE

March 29, 2021

Introduced by Sen. KAMINSKY -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the real property tax law, in relation to adjusting base proportions for assessment rolls and the base proportion approved in 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 section 2 of
3 item MMM of subpart B of part XXX of chapter 58 of the laws of 2020, is
4 amended to read as follows:

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

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

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

7 § 2. Paragraph (a) of subdivision 3 of section 1903 of the real prop-
8 erty tax law is amended by adding a new subparagraph (xxiii) to read as
9 follows:

10 (xxiii) Notwithstanding any other provision of law, in an approved
11 assessing unit in the county of Nassau and for current base proportions
12 to be determined by taxes based on such approved assessing unit's two
13 thousand twenty-one assessment roll, the current base proportion of any
14 class shall not exceed the adjusted base proportion or adjusted propor-
15 tion, whichever is appropriate, of the immediately preceding year, by
16 more than one percent, provided that such approved assessing unit has
17 passed a local law, ordinance or resolution providing therefor. Where
18 the computation of current base proportions would otherwise produce such
19 result, the current base proportion of such class or classes shall be
20 limited to such one percent increase and the legislative body of such
21 approved assessing unit shall alter the current base proportion of
22 either class so that the sum of the current base proportions equals one.

23 § 3. Subdivision 1 of section 1803-a of the real property tax law is
24 amended by adding a new paragraph (jj) to read as follows:

25 (jj) Notwithstanding the provisions of paragraph (c) of this subdivi-
26 sion to the contrary, in a special assessing unit that is not a city and
27 for current base proportions to be determined by taxes based on such
28 special assessing unit's two thousand twenty-one assessment roll, the
29 current base proportion of any class shall not exceed the adjusted base
30 proportion or adjusted proportion, whichever is appropriate, of the
31 immediately preceding year by more than one percent. Where the computa-
32 tion performed pursuant to paragraph (b) of this subdivision would
33 otherwise produce such result, the current base proportion of such class
34 or classes shall be limited to such one percent increase and the legis-
35 lative body of such special assessing unit shall alter the current base
36 proportion of any or all remaining classes so that the sum of the
37 current base proportions equals one.

38 § 4. This act shall take effect immediately; provided, however, that
39 section one of this act shall apply to the levy of taxes based on the
40 2021 and 2022 assessment rolls in a special assessing unit that is not a
41 city and that section two of this act shall apply to the levy of taxes
42 based on the 2021 assessment roll in approved assessing units in the
43 county of Nassau that pass a local law, ordinance or resolution to adopt
44 these provisions.