

# STATE OF NEW YORK

S. 8497

A. 9465

## SENATE - ASSEMBLY

March 7, 2022

IN SENATE -- Introduced by Sen. KAMINSKY -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government

IN ASSEMBLY -- 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 base proportions 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. Subdivision 1 of section 1803-a of the real property tax  
2 law is amended by adding a new paragraph (kk) to read as follows:

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

16 § 2. Subparagraph (iv) of paragraph (a) of subdivision 3 of section  
17 1903 of the real property tax law, as amended by chapter 203 of the laws  
18 of 2021, is amended to read as follows:

19 (iv) Notwithstanding any other provision of law, in an approved  
20 assessing unit in the county of Suffolk and for current base proportions  
21 to be determined by taxes based on such approved assessing unit's two  
22 thousand three - two thousand four, two thousand four - two thousand  
23 five and two thousand five - two thousand six assessment rolls, the  
24 current base proportion of any class shall not exceed the adjusted base

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

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1 proportion or adjusted proportion, whichever is appropriate, of the  
2 immediately preceding year by more than two percent, or in the case of  
3 the two thousand five--two thousand six, two thousand six--two thousand  
4 seven, two thousand seven--two thousand eight, two thousand eight--two  
5 thousand nine, two thousand twelve--two thousand thirteen, two thousand  
6 thirteen--two thousand fourteen, two thousand fourteen--two thousand  
7 fifteen, two thousand fifteen--two thousand sixteen, two thousand  
8 sixteen--two thousand seventeen, two thousand seventeen--two thousand  
9 eighteen, two thousand eighteen--two thousand nineteen, two thousand  
10 nineteen--two thousand twenty, two thousand twenty--two thousand twen-  
11 ty-one, ~~and~~ two thousand twenty-one--two thousand twenty-two, and two  
12 thousand twenty-two--two thousand twenty-three assessment rolls, one  
13 percent. Where the computation of current base proportions would other-  
14 wise produce such result, the current base proportion of such class or  
15 classes shall be limited to such two percent or one percent increase  
16 whichever is applicable, and the legislative body of such approved  
17 assessing unit shall alter the current base proportion of either class  
18 so that the sum of the current base proportions equals one.

19 § 3. Paragraph (a) of subdivision 3 of section 1903 of the real prop-  
20 erty tax law is amended by adding a new subparagraph (xxiv) to read as  
21 follows:

22 (xxiv) Notwithstanding any other provision of law, in an approved  
23 assessing unit in the county of Nassau and for current base proportions  
24 to be determined by taxes based on such approved assessing unit's two  
25 thousand twenty-two assessment roll, the current base proportion of any  
26 class shall not exceed the adjusted base proportion or adjusted propor-  
27 tion, whichever is appropriate, of the immediately preceding year, by  
28 more than one percent, provided that such approved assessing unit has  
29 passed a local law, ordinance or resolution providing therefor. Where  
30 the computation of current base proportions would otherwise produce such  
31 result, the current base proportion of such class or classes shall be  
32 limited to such one percent increase and the legislative body of such  
33 approved assessing unit shall alter the current base proportion of  
34 either class so that the sum of the current base proportions equals one.

35 § 4. This act shall take effect immediately; provided, however, that  
36 section one of this act shall apply to the levy of taxes based on the  
37 2022 assessment roll in a special assessing unit that is not a city and  
38 that section three of this act shall apply to the levy of taxes based on  
39 the 2022 assessment roll in approved assessing units in the county of  
40 Nassau that pass a local law, ordinance or resolution to adopt these  
41 provisions.