

STATE OF NEW YORK

10270

IN ASSEMBLY

May 15, 2024

Introduced by COMMITTEE ON RULES -- (at request of 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 and Suffolk counties

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 (mm) to read as follows:

3 (mm) 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-four 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 488 of the laws
18 of 2023, 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
25 proportion or adjusted proportion, whichever is appropriate, of the
26 immediately preceding year by more than two percent, or in the case of
27 the two thousand five--two thousand six, two thousand six--two thousand
28 seven, two thousand seven--two thousand eight, two thousand eight--two

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

LBD15618-01-4

1 thousand nine, two thousand twelve--two thousand thirteen, two thousand
2 thirteen--two thousand fourteen, two thousand fourteen--two thousand
3 fifteen, two thousand fifteen--two thousand sixteen, two thousand
4 sixteen--two thousand seventeen, two thousand seventeen--two thousand
5 eighteen, two thousand eighteen--two thousand nineteen, two thousand
6 nineteen--two thousand twenty, two thousand twenty--two thousand twen-
7 ty-one, two thousand twenty-one--two thousand twenty-two, two thousand
8 twenty-two--two thousand twenty-three, [~~and~~] two thousand twenty-three-
9 -two thousand twenty-four, and two thousand twenty-four--two thousand
10 twenty-five assessment rolls, one percent. Where the computation of
11 current base proportions would otherwise produce such result, the
12 current base proportion of such class or classes shall be limited to
13 such two percent or one percent increase whichever is applicable, and
14 the legislative body of such approved assessing unit shall alter the
15 current base proportion of either class so that the sum of the current
16 base proportions equals one.

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

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

33 § 4. This act shall take effect immediately; provided, however, that
34 paragraph (mm) of subdivision 1 of section 1803-a of the real property
35 tax law, as added by section one of this act, shall apply to the levy of
36 taxes based on the 2024 assessment roll in a special assessing unit that
37 is not a city and that subparagraph (xxvi) of paragraph (a) of subdivi-
38 sion 3 of section 1903 of the real property tax law, as added by section
39 three of this act, shall apply to the levy of taxes based on the 2024
40 assessment roll in approved assessing units in the county of Nassau that
41 pass a local law, ordinance or resolution to adopt these provisions.