

STATE OF NEW YORK

7254

2023-2024 Regular Sessions

IN ASSEMBLY

May 16, 2023

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 (11) to read as follows:

3 (11) 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-three 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 536 of the laws
18 of 2022, 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

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

LBD11293-01-3

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

22 (xxv) 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-three assessment roll, the current base proportion of
26 any class shall not exceed the adjusted base proportion or adjusted
27 proportion, whichever is appropriate, of the immediately preceding year,
28 by 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 2023 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 2023 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.