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:

Section 1. Subdivision 1 of section 1803-a of the real property tax law is amended by adding a new paragraph (mm) to read as follows:

(mm) Notwithstanding the provisions of paragraph (c) of this subdivision to the contrary, in a special assessing unit that is not a city and for current base proportions to be determined by taxes based on such special assessing unit's two thousand twenty-four assessment 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. Where the computation performed pursuant to paragraph (b) of this subdivision 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 special assessing unit shall alter the current base proportion of any or all remaining classes so that the sum of the current base proportions equals one.

§ 2. Subparagraph (iv) of paragraph (a) of subdivision 3 of section 1903 of the real property tax law, as amended by chapter 488 of the laws of 2023, is amended to read as follows:

(iv) Notwithstanding any other provision of law, in an approved assessing unit in the county of Suffolk and for current base proportions to be determined by taxes based on such approved assessing unit's two thousand three - two thousand four, two thousand four - two thousand five and two thousand five - two thousand six assessment rolls, 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 two percent, or in the case of the two thousand five--two thousand six, two thousand six--two thousand 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.

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thousand nine, two thousand twelve--two thousand thirteen, two thousand thirteen--two thousand fourteen, two thousand fourteen--two thousand fifteen, two thousand fifteen--two thousand sixteen, two thousand sixteen--two thousand seventeen, two thousand seventeen--two thousand eighteen, two thousand eighteen--two thousand nineteen, two thousand nineteen--two thousand twenty, two thousand twenty--two thousand twenty-one, two thousand twenty-one--two thousand twenty-two, two thousand twenty-two--two thousand twenty-three, [~~and~~] two thousand twenty-three--two thousand twenty-four**, and two thousand twenty-four--two thousand twenty-five** assessment rolls, one percent. 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 two percent or one percent increase whichever is applicable, 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. Paragraph (a) of subdivision 3 of section 1903 of the real property tax law is amended by adding a new subparagraph (xxvi) to read as follows:

(xxvi) 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-four assessment 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.

§ 4. This act shall take effect immediately; provided, however, that paragraph (mm) of subdivision1 of section 1803-a of the real property tax law, as added by section one of this act, shall apply to the levy of taxes based on the 2024 assessment roll in a special assessing unit that is not a city and that subparagraph (xxvi) of paragraph (a) of subdivision 3 of section 1903 of the real property tax law, as added by section three of this act, shall apply to the levy of taxes based on the 2024 assessment roll in approved assessing units in the county of Nassau that pass a local law, ordinance or resolution to adopt these provisions.