

# STATE OF NEW YORK

8297

2025-2026 Regular Sessions

## IN SENATE

May 30, 2025

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

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 (nn) to read as follows:

3 (nn) 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-five 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 192 of the laws  
18 of 2024, 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.

LBD13196-01-5

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 twen-  
10 ty-one, two thousand twenty-one--two thousand twenty-two, two thousand  
11 twenty-two--two thousand twenty-three, two thousand twenty-three--two  
12 thousand twenty-four, [~~and~~] two thousand twenty-four--two thousand twen-  
13 ty-five, and two thousand twenty-five--two thousand twenty-six assess-  
14 ment rolls, one percent. Where the computation of current base  
15 proportions would otherwise produce such result, the current base  
16 proportion of such class or classes shall be limited to such two percent  
17 or one percent increase whichever is applicable, and the legislative  
18 body of such approved assessing unit shall alter the current base  
19 proportion of either class so that the sum of the current base  
20 proportions equals one.

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

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

37 § 4. This act shall take effect immediately; provided, however, that  
38 paragraph (nn) of subdivision 1 of section 1803-a of the real property  
39 tax law, as added by section one of this act, shall apply to the levy of  
40 taxes based on the 2025 assessment roll in a special assessing unit that  
41 is not a city and that subparagraph (xxvii) of paragraph (a) of subdivi-  
42 sion 3 of section 1903 of the real property tax law, as added by section  
43 three of this act, shall apply to the levy of taxes based on the 2025  
44 assessment roll in approved assessing units in the county of Nassau that  
45 pass a local law, ordinance or resolution to adopt these provisions.