

STATE OF NEW YORK

11193

IN ASSEMBLY

May 1, 2026

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 certain base adjusted proportions

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 (oo) to read as follows:

3 (oo) 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-six 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 241 of the laws
18 of 2025, 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.

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

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

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

34 § 4. This act shall take effect immediately; provided, however, that
35 paragraph (oo) of subdivision 1 of section 1803-a of the real property
36 tax law, as added by section one of this act, shall apply to the levy of
37 taxes based on the 2026 assessment roll in a special assessing unit that
38 is not a city and that subparagraph (xxviii) of paragraph (a) of subdi-
39 vision 3 of section 1903 of the real property tax law, as added by
40 section three of this act, shall apply to the levy of taxes based on the
41 2026 assessment roll in approved assessing units in the county of Nassau
42 that pass a local law, ordinance or resolution to adopt these
43 provisions.