

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 twenty-
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 twenty-
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.