§ 1803. Base proportions and adjusted proportions; determinations. 1. Base proportion. The legislative body of each special assessing unit shall establish the base proportion for each class and a base proportion for each class for each portion and each town and county special district and zone of assessment included within its boundaries.

2. Adjusted proportions. (a) For assessment rolls prepared during and after nineteen hundred eighty-two and before nineteen hundred ninety-one, and for assessment rolls prepared after two thousand one for purposes of all county and town special districts and zones of assessment, the legislative body of each special assessing unit shall adjust such base proportions to reflect the addition to the assessment roll of new property, additions to or improvements of existing property or formerly exempt property or the full or partial removal from the roll of property by reason of fire, demolition, destruction or new exemption or any change in the class designation of any parcel of real property; provided, however, that the legislative body of each special assessing unit may further alter the base proportions, as so adjusted, in accordance with the provisions of paragraph (b) of this subdivision.

(b) Any further such alterations for any class in any year may not exceed five percent of the base proportions or adjusted proportions used for the immediately preceding tax levy, provided that in each year the sum of any such proportions for such special assessing unit or portion thereof, or town or county special district or zone of assessment included therein, shall equal one. Such alterations may vary among portions and among town and county special districts; provided, however, that for town and county special districts and zones of assessment, any such alterations shall not be inconsistent with any changes in the value of the class in the special district as indicated by the assessed value of the class in the special district and the most relevant class equalization rates certified by the commissioner pursuant to section twelve hundred twelve of this chapter.

3. Town and county special districts. For purposes of town and county special districts that are not portions, the base proportion shall be determined by using the final assessment roll filed in calendar year two thousand one. The base proportion of a zone of assessment established

from the territory of a prior district, as such term is defined in paragraph (f) of subdivision one of section four of chapter six hundred eighty-five of the laws of two thousand three, shall be determined by using the base proportion of the prior district with such adjustments, if any as are required by paragraph a of subdivision two of this section.