§ 1803-a. Adjusted base proportions; determination. 1. Current base proportions. (a) For each tax levy based upon an assessment roll completed in nineteen hundred ninety-one and thereafter, the legislative body of each special assessing unit shall compute the current base proportion and certify to the commissioner the current base proportion, the current percentage, and base percentage of each class and for each class for each portion included in its boundaries and such alterations made to such current base proportions made pursuant to paragraph (c) hereof no later than thirty days subsequent to the date on which the commissioner certifies class equalization rates pursuant to section twelve hundred twelve of this chapter, pursuant to the provisions of this section.

(b) The current base proportion shall be determined pursuant to the following formula:

(1) Divide the current percentage of each class by the base percentage of such class.

(2) For each such class multiply the result from subparagraph one of this paragraph by the local base proportion of such class.

(3) Sum the products obtained in subparagraph two of this paragraph and divide the product for each class by such sum.

(c) Notwithstanding the provisions of paragraph (b) of this subdivision, 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 five 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 five percent increase and the legislative body of such special assessing unit shall alter the current base proportions of any or all of the remaining classes so that the sum of the current base proportions equals one.

(d) Notwithstanding the provisions of paragraph (c) of this subdivision to the contrary, in a special assessing unit which is a city and for current base proportions to be determined in such special assessing unit's fiscal year nineteen hundred ninety-five, 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 and three-quarters 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 two and three-quarters percent increase and the legislative body of such special assessing unit shall alter the current base proportions of any or all remaining classes so that the sum of the current base proportions equals one.

(e) Notwithstanding the provisions of paragraph (c) of this subdivision to the contrary, in a special assessing unit which is a city and for current base proportions to be determined in such special assessing unit's fiscal year nineteen hundred ninety-six, 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 and three-quarters 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 two and three-quarters percent increase and the legislative body of such special assessing unit shall alter the current base proportions of any or all remaining classes so that the sum of the current base proportions equals one.

(f) Notwithstanding the provisions of paragraph (c) of this subdivision to the contrary, in a special assessing unit which is a city and for current base proportions to be determined in such special assessing unit's fiscal year nineteen hundred ninety-seven, the current base proportion of any class shall not exceed the adjusted base proportion or adjusted proportion, which ever is appropriate, of the immediately preceding year by more than two and one-half 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 two and one-half 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.

(g) Notwithstanding the provisions of paragraph (c) of this subdivision to the contrary, in a special assessing unit which is a city and for current base proportions to be determined in such special

assessing unit's fiscal year nineteen hundred ninety-eight, 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 and one-half 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 two and one-half 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.

(h) Notwithstanding the provisions of paragraph (c) of this subdivision to the contrary, in a special assessing unit which is a city and for current base proportions to be determined in such special assessing unit's fiscal year nineteen hundred ninety-nine, 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 and one-half 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 two and one-half percent increase and the legislative body of such special assessing unit by local law shall alter the current base proportions of any or all remaining classes so that the sum of the current base proportions equals one.

(i) Notwithstanding the provisions of paragraph (c) of this subdivision to the contrary, in a special assessing unit that is a city and for current base proportions to be determined in such special assessing unit's fiscal year two thousand, 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 and one-half 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 two and one-half 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.

(j) Notwithstanding the provisions of paragraph (c) of this subdivision to the contrary, in a special assessing unit that is a city and for current base proportions to be determined in such special assessing unit's fiscal year two thousand one, 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. 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 two 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.

(k) Notwithstanding the provisions of paragraph (c) of this subdivision to the contrary, in a special assessing unit that is a city and for current base proportions to be determined in such special assessing unit's fiscal year two thousand two, 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. 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 two 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.

(l) Notwithstanding the provisions of paragraph (c) of this subdivision to the contrary, in a special assessing unit that is a city and for current base proportions to be determined in such special assessing unit's fiscal year two thousand three, 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. 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 two 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.

(m) 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 three, two thousand four and two thousand five 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. 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 two 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.

(n) Notwithstanding the provisions of paragraph (c) of this subdivision to the contrary, in a special assessing unit that is a city and for current base proportions to be determined in such special assessing unit's fiscal year two thousand four, 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. 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 two 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.

(o) Notwithstanding the provisions of paragraph (c) of this subdivision to the contrary, in a special assessing unit which is a city and for current base proportions to be determined in such special assessing unit's fiscal year two thousand six, 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. 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 two 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.

(p) 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 six 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.

(q) Notwithstanding the provisions of paragraph (c) of this subdivision to the contrary, in a special assessing unit which is a city and for current base proportions to be determined in such special assessing unit's fiscal year two thousand seven, 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. 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 two 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.

* (r) 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 seven 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.

* NB There are 2 par (r)'s

* (r) Notwithstanding the provisions of paragraph (c) of this subdivision to the contrary, in a special assessing unit which is a city and for current base proportions to be determined in such special assessing unit's fiscal year two thousand eight, 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. 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 a zero 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.

* NB There are 2 par (r)'s

(s) 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 eight 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.

(t) Notwithstanding the provisions of paragraph (c) of this subdivision to the contrary, in a special assessing unit which is a city and for current base proportions to be determined in such special

assessing unit's fiscal year two thousand nine, 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. 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 a zero 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.

* (u) Notwithstanding the provisions of paragraph (c) of this subdivision to the contrary, in a special assessing unit which is a city and for current base proportions to be determined in such special assessing unit's fiscal year two thousand ten, 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. 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 a zero 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.

* NB There are 2 par (u)'s

* (u) 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 nine 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.

* NB There are 2 par (u)'s

* (v) 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 ten 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.

* NB There are 2 par (v)'s

* (v) Notwithstanding the provisions of paragraph (c) of this subdivision to the contrary, in a special assessing unit which is a city and for current base proportions to be determined in such special assessing unit's fiscal year two thousand eleven, 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 and a half 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 a two and a half 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.

* NB There are 2 par (v)'s

* (w) 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 eleven 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.

* NB There are 2 par (w)'s

* (w) Notwithstanding the provisions of paragraph (c) of this subdivision to the contrary, in a special assessing unit which is a city and for current base proportions to be determined in such special assessing unit's fiscal year two thousand twelve, 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 and a half 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 a two and a half 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.

* NB There are 2 par (w)'s

* (x) 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 twelve 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.

* NB There are 2 par (x)'s

* (x) Notwithstanding the provisions of paragraph (c) of this subdivision to the contrary, in a special assessing unit which is a city and for current base proportions to be determined in such special assessing unit's fiscal year two thousand thirteen, 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 and one-half 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 a one and one-half 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.

* NB There are 2 par (x)'s

* (y) 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 thirteen 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.

* NB There are 2 par (y)'s

* (y) Notwithstanding the provisions of paragraph (c) of this subdivision to the contrary, in a special assessing unit which is a city and for current base proportions to be determined in such special assessing unit's fiscal year two thousand fourteen, 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 a 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.

* NB There are 2 par (y)'s

(z) 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 fourteen 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.

(aa) 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 fifteen 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.

(bb) 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 sixteen 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.

* (cc) 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 seventeen 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.

* NB There are 2 par (cc)'s

* (cc) Notwithstanding the provisions of paragraph (c) of this subdivision to the contrary, in a special assessing unit which is a city and for current base proportions to be determined in such special assessing unit's fiscal year two thousand eighteen, 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. 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 a zero 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.

* NB There are 2 par (cc)'s

(dd) Notwithstanding the provisions of paragraph (c) of this subdivision to the contrary, in a special assessing unit which is a city and for current base proportions to be determined in such special assessing unit's fiscal year two thousand nineteen, 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-half of 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 a one-half of 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.

(ee) 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 determined by taxes based on such special assessing unit's two thousand eighteen 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.

(ff) 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 nineteen 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.

(gg) Notwithstanding the provisions of paragraph (c) of this subdivision to the contrary, in a special assessing unit which is a city and for current base proportions to be determined in such special assessing unit's fiscal year two thousand twenty, 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. Where the 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 a zero 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.

(hh) 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 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.

(ii) Notwithstanding the provisions of paragraph (c) of this subdivision to the contrary, in a special assessing unit which is a city and for current base proportions to be determined in such special assessing unit's fiscal year two thousand twenty-one, the percent increase of the current base proportion of any class over the adjusted base proportion or adjusted proportions, whichever is appropriate, of the immediately preceding year shall be determined by the local legislative body of such special assessing unit, provided that such percent increase shall be no more than five percent, and provided further, that the local legislative body shall make such determination by October first, two thousand twenty.

(jj) 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-one 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.

* (kk) Notwithstanding the provisions of paragraph (c) of this subdivision to the contrary, in a special assessing unit which is a city and for current base proportions to be determined in such special assessing unit's fiscal year two thousand twenty-three, the percent increase of the current base proportion of any class over the adjusted base proportion or adjusted proportions, whichever is appropriate, of the immediately preceding year shall be determined by the local legislative body of such special assessing unit, provided that such percent increase shall be no more than five percent, and provided further, that the local legislative body shall make such determination by October first, two thousand twenty-two.

* NB There are 2 par (kk)'s

* (kk) 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-two 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.

* NB There are 2 par (kk)'s

* (ll) Notwithstanding the provisions of paragraph (c) of this subdivision to the contrary, in a special assessing unit which is a city and for current base proportions to be determined in such special assessing unit's fiscal year two thousand twenty-four, the percent

increase of the current base proportion of any class over the adjusted base proportion or adjusted proportions, whichever is appropriate, of the immediately preceding year shall be determined by the local legislative body of such special assessing unit, provided that such percent increase shall be no more than five percent, and provided further, that the local legislative body shall make such determination by November first, two thousand twenty-three.

* NB There are 2 par (ll)'s

* (ll) 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-three 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.

* NB There are 2 par (ll)'s

* (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.

* NB There are 2 par (mm)'s

* (mm) Notwithstanding the provisions of paragraph (c) of this

subdivision to the contrary, in a special assessing unit which is a city and for current base proportions to be determined in such special assessing unit's fiscal year two thousand twenty-five, the percent increase of the current base proportion of any class over the adjusted base proportion or adjusted proportions, whichever is appropriate, of the immediately preceding year shall be determined by the local legislative body of such special assessing unit, provided that such percent increase shall be no more than five percent, and provided further, that the local legislative body shall make such determination by November first, two thousand twenty-four.

* NB There are 2 par (mm)'s

* (nn) 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-five 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.

* NB There are 2 par (nn)'s

* (nn) Notwithstanding the provisions of paragraph (c) of this subdivision to the contrary, in a special assessing unit which is a city and for current base proportions to be determined in such special assessing unit's fiscal year two thousand twenty-six, the percent increase of the current base proportion of any class over the adjusted base proportion or adjusted proportions, whichever is appropriate, of the immediately preceding year shall be determined by the local legislative body of such special assessing unit, provided that such percent increase shall be no more than five percent, and provided further, that the local legislative body shall make such determination by December first, two thousand twenty-five.

* NB There are 2 par (nn)'s

* (oo) Notwithstanding the provisions of paragraph (c) of this subdivision to the contrary, in a special assessing unit which is a city and for current base proportions to be determined in such special assessing unit's fiscal year two thousand twenty-seven, the percent increase of the current base proportion of any class over the adjusted base proportion or adjusted proportions, whichever is appropriate, of the immediately preceding year shall be determined by the local legislative body of such special assessing unit, provided that such percent increase shall be no more than five percent, and provided further, that the local legislative body shall make such determination by December first, two thousand twenty-six.

* NB There are 2 par (oo)'s

* (oo) 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-six 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.

* NB There are 2 par (oo)'s

2. For the purposes of this section, the base percentage and the current percentage of each class and for each portion shall be computed pursuant to this subdivision.

(a) Base percentage. The base percentage for each class for each assessing unit and portion thereof shall be determined as follows:

(1) Determine the estimated market value of each class by dividing the taxable assessed value of the real property in each class in the special assessing unit and portion thereof appearing on the final assessment roll completed and filed in nineteen hundred eighty-nine by the class equalization rate which was finally adopted by the commissioner for such

roll.

(2) Adjust the estimated market value of each class to reflect any change in the class designation of any parcel of real property.

(3) Determine the total estimated market value of the special assessing unit or portion thereof by summing the estimated market value of each class.

(4) Divide the estimated market value for each class by the total estimated market value of the special assessing unit or portion thereof.

Such quotient, as expressed as a percentage to at least four places to the right of the decimal point, shall be the base percentage of each class for such special assessing unit or portion thereof.

(b) Current percentage. The current percentage for each class for each assessing unit and portion thereof shall be determined as follows:

(1) Determine the estimated market value of each class by dividing the taxable assessed value of the real property in each class in the special assessing unit and portion thereof appearing on the latest final assessment roll for which class equalization rates have been finally adopted by the commissioner by the class equalization rate which was finally adopted by the commissioner.

(2) Determine the total estimated market value of the special assessing unit or portion thereof by summing the estimated market value of each class.

(3) Divide the estimated market value for each class by the total estimated market value of the special assessing unit or portion thereof.

Such quotient, as expressed as a percentage to at least four places to the right of the decimal point, shall be the current percentage of each class for such special assessing unit or portion thereof.

3. Where there was no taxable real property in a class in a portion on the final assessment roll completed and filed in nineteen hundred eighty-nine, the local base proportion, base percentages and current percentages for such portion shall be determined as provided by this subdivision for each tax levy based upon an assessment roll filed subsequent to the assessment roll on which such property first appears.

(a) The local base proportions shall be the adjusted proportions or

adjusted base proportions, whichever are appropriate, determined pursuant to this section for the assessment roll on which such property first appears.

(b) The base percentage for each class shall be determined as follows:

(1) For each class other than the class appearing for the first time, determine the estimated market value by dividing the taxable assessed value of the real property in the class in the portion on the final assessment roll on which the new class first appeared by the class equalization rate determined for such class in such portion on such roll.

(2) For the class appearing for the first time, determine the estimated market value of such class by dividing the taxable assessed value of the real property in such class on the final assessment roll on which such class first appeared by the class equalization rate determined for such class in the special assessing unit on such final assessment roll.

(3) Determine the total estimated market value of the portion by summing the estimated market value of each class.

(4) Divide the estimated market value for each class by the total estimated market value of the portion. Such quotient, as expressed as a percentage to at least four places to the right of the decimal point, shall be the base percentage of each class for such portion.

(c) Current percentages shall be determined as otherwise provided by this section, except that until the commissioner can determine a class equalization rate for the new class in such portion, the class equalization rate for the class in the special assessing unit shall be used in lieu thereof.

4. Where there is a new portion that did not appear on the final assessment roll completed and filed in nineteen hundred eighty-nine, the local base proportion, base percentages and current percentages for each class in such portion shall be determined as provided in subdivision three of this section for a new class in a portion.

5. Adjusted base proportions. No later than five days subsequent to the filing of the final assessment roll, the legislative body of each special assessing unit shall adjust such current 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 assessment 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 subsequent to the taxable status date of the latest final assessment roll for which class equalization rates have been finally adopted. The current base proportions so adjusted shall be known as the adjusted base proportions.

6. Upon determination of the adjusted base proportions, the legislative body of the special assessing unit shall certify within five days to the commissioner, on forms prescribed by the commissioner, the adjusted base proportions as computed pursuant to subdivision five of this section for each class applicable to the special assessing unit and each portion contained therein; the assessed value of all property in each class for the special assessing unit and each portion contained therein; the net change in assessed value for each class on the assessment roll resulting from the additions to or removals from the assessment roll referred to in subdivision five of this section for the special assessing unit and each portion contained therein; and the net change in assessed value for each class on the assessment roll resulting from changes other than those referred to in subdivision five of this section for the special assessing unit and each portion therein.

7. If subsequent to and within sixty days after the certification of the adjusted base proportions as final by the legislative body of the special assessing unit, should said legislative body discover that a mathematical error was made in the determination of the adjusted base proportions, the legislative body of the special assessing unit which has made such error shall redetermine such adjusted base proportions, subject to the procedures set forth in this section for the review and certification of adjusted base proportions, prior to the levy of taxes for that fiscal year. If the redetermination cannot be made prior to the extension of taxes for that fiscal year, the tax levying body shall adjust the tax levy for the ensuing fiscal year to account for the improper apportionment of taxes which resulted from the error in the determination of the adjusted base proportions.

8. Notwithstanding any other provision of this article, the calculations required by this section shall not apply to town or county special districts or zones of assessment.