§ 1901. Definitions. 1. "Adjusted homestead base proportion" means the proportion certified by the commissioner for the homestead class prior to nineteen hundred ninety in accordance with section nineteen hundred five of this article or, beginning in nineteen hundred ninety-one, the proportion certified by the commissioner in accordance with subdivision three of section nineteen hundred three of this article.

2. "Adjusted non-homestead base proportion" means the proportion certified by the commissioner prior to nineteen hundred ninety for the non-homestead class in accordance with section nineteen hundred five of this article or, beginning in nineteen hundred ninety-one, the proportion certified by the commissioner in accordance with subdivision three of section nineteen hundred three of this article.

3. "Aggregate school district homestead proportion" means the proportion of the total taxable full valuation of real property in the homestead class to the total taxable full valuation of all real property on the current assessment rolls or parts thereof used by a school district for the levy of school district taxes.

4. "Aggregate school district non-homestead proportion" means the proportion of the total taxable full valuation of real property in the non-homestead class to the total taxable full valuation of all real property on the current assessment rolls or parts thereof used by a school district for the levy of school district taxes.

5. "Approved assessing unit" means an assessing unit certified by the commissioner as having completed a revaluation which is in conformance with the commissioner's rules and regulations or an update.

6. "Base assessment roll" means:

(a) in the case of an assessing unit initially certified as an approved assessing unit on the basis of a revaluation or an update, the assessment roll completed in the year immediately preceding the first year of the revaluation or update which is the basis for certification as an approved assessing unit;

(b) in the case of a recertified approved assessing unit, the

assessment roll completed in the year immediately preceding the update which is the basis for the most recent recertification as an approved assessing unit or the assessment roll specified in paragraph (a) of this subdivision; and

(c) in the case of an eligible non-assessing unit village, the village assessment roll or part of the town assessment roll used to levy the village tax in the year immediately preceding the first year.

7. "Base year assessment roll" means the roll from which the commissioner selects its samples for the purpose of a market value survey.

8. "Current assessment roll" means the assessment roll on which taxes are to be levied in accordance with the homestead base proportion to be computed under section nineteen hundred three of this article.

9. "Eligible non-assessing unit village" means a village which is located wholly within a town approved assessing unit and which has in effect a local law adopted pursuant to subdivision three of section fourteen hundred two of this chapter or is subject to the provisions of section 17-1722-a of the village law.

10. "Eligible split tax district" means (a) a school district located in more than one city or town, where one-fifth or more of the parcels in the first year in the school district are located in one or more approved assessing units, except a village, which have in effect a local law adopted pursuant to subdivision one of section nineteen hundred three of this article, or (b) a village located in more than one town and which has adopted the provisions of subdivision three of section fourteen hundred two of this chapter, where one-fifth or more of the parcels in the first year in the village are located in one or more approved assessing units which have in effect a local law adopted pursuant to subdivision one of section nineteen hundred three of this article.

11. "First year" means the first year in which revaluation assessments are used in determining assessments in an approved assessing unit or in

an eligible non-assessing unit village.

12. "Homestead base proportion" means the proportion of the taxable assessed value of real property in the homestead class to the total taxable assessed value of all real property on the base assessment roll of an approved assessing unit or on the part of the base assessment roll applicable to a portion of such assessing unit or on the base assessment roll of an eligible non-assessing unit village; and beginning with assessment rolls completed in nineteen hundred ninety-one and thereafter, homestead base proportion means this proportion as adjusted pursuant to the provisions of subparagraph (iii) of paragraph (a) of subdivision two of section nineteen hundred three of this article.

13. (a) "Homestead class" means (1) all one, two or three family dwelling residential real property, including such dwellings used in part for nonresidential purposes but which are used primarily for residential purposes, and farm dwellings; (2) all other residential real property consisting of more than three dwelling units held in condominium form of ownership, provided that, in other than approved assessing units which have adopted the provisions of section nineteen hundred three of this article prior to April thirtieth, nineteen hundred eighty-three, no such dwelling unit previously was on an assessment roll as a dwelling unit in other than condominium form of ownership, and provided further that the governing body of an approved assessing unit which, prior to April thirtieth, nineteen hundred eighty-three, has adopted the provisions of section nineteen hundred three of this article may by local law adopted after a public hearing prior to the taxable status date of such assessing unit next occurring after December thirty-first, nineteen hundred eighty-three, provided that all such property on the assessment roll of such assessing unit on April thirtieth, nineteen hundred eighty-three shall not be classified in the homestead class; (3) all vacant land parcels located in an assessing unit which has a zoning law or ordinance in effect, provided that such parcel is located in a zone that does not allow a residential use other than that described in subparagraph one of this paragraph, provided further, that such parcel does not exceed ten acres; and (4) land used in agricultural production which is eligible for an agricultural

assessment pursuant to section three hundred five or three hundred six of the agriculture and markets law, where the owner of such land has filed an annual application for an agricultural assessment, and farm buildings and structures thereon, as defined in subdivision three of section four hundred eighty-three of this chapter.

(b) Notwithstanding the provisions of paragraph (g) of subdivision twelve of section one hundred two of this chapter, a mobile home or trailer shall not constitute a homestead for purposes of this article unless it is owner-occupied and separately assessed.

14. "Implementation roll" means the assessment roll required by law to be completed and filed in the second year following the year in which the assessment roll upon which base percentages are to be determined pursuant to section nineteen hundred three of this article is required by law to be completed and filed.

15. "Initial percentage" means the taxable assessed value of the real property in a class in an approved assessing unit or portion thereof or in an eligible non-assessing unit village divided by the taxable assessed value of the real property in the approved assessing unit or portion thereof or in the eligible non-assessing unit village on the first assessment roll containing the revaluation or update which is the basis for the certification or recertification of such assessing unit as an approved assessing unit, except that:

(a) in the case of eligible non-assessing unit villages, such initial percentage shall be computed from the assessments on the village portion of the first town assessment roll containing revaluation assessments and used for the levy of village taxes;

(b) in the case of recertified approved assessing units which adopt local laws pursuant to subparagraph (ii) of paragraph (a) of subdivision two of section nineteen hundred three of this article, such initial percentage shall be computed from the assessed valuations on the first assessment roll containing the update which is the basis for recertification as an approved assessing unit; and

(c) where a base percentage was established pursuant to subdivision two of section nineteen hundred five of this article, as such subdivision existed on March thirty-first, nineteen hundred eighty-nine,

for the roll to which the initial percentage is applicable, the initial percentage shall mean such base percentage.

16. "Interim percentage" means the taxable assessed value of the real property in a class in an approved assessing unit or portion thereof or in an eligible non-assessing unit village divided by the taxable assessed value of the real property in the approved assessing unit or portion thereof or in the eligible non-assessing unit village on any assessment roll subsequent to the assessment roll to which the initial percentage is applicable and prior to the implementation roll.

17. "Local base proportion" means the base proportions, adjusted base proportions or the locally adjusted proportions used by the governing body of an approved assessing unit, an eligible non-assessing unit village, or a school district for the levy of taxes based on the assessment roll immediately preceding the implementation roll.

18. "Locally adjusted homestead proportion" means the proportion established by the governing body of an approved assessing unit or an eligible non-assessing unit village for the homestead class in accordance with the provisions of subdivision four of section nineteen hundred three of this article.

19. "Locally-adjusted non-homestead proportion" means the proportion established by the governing body of an approved assessing unit or an eligible non-assessing unit village for the non-homestead class in accordance with the provisions of subdivision four of section nineteen hundred three of this article.

20. "Market value survey" means studies completed by the commissioner pursuant to article twelve of this chapter.

21. "Non-homestead base proportion" means the proportion of the taxable assessed value of real property in the non-homestead class to the total taxable assessed value of all real property on the base assessment roll of an approved assessing unit or on the part of the base assessment roll applicable to a portion of such assessing unit or on the

base assessment roll of an eligible non-assessing unit village; and beginning with assessment rolls completed in nineteen hundred ninety-one and thereafter, non-homestead base proportion means this proportion as adjusted pursuant to the provisions of subparagraph (iii) of paragraph (a) of subdivision two of section nineteen hundred three of this article.

22. "Non-homestead class" means all real property not included in the homestead class.

23. "Portion" means: (a) the part of an assessing unit included within the boundaries of an eligible split tax district or a school district which is wholly contained within an approved assessing unit, other than a school district located in a city having a population of one hundred twenty-five thousand or more inhabitants; (b) the part of a town outside of all villages located therein; (c) a special district which encompasses the entire assessing unit; and (d) the entire assessing unit, with the exception of one or more villages located therein, which is a special district or for which any charge is imposed upon property pursuant to the town law. In the case of a county assessing unit, portion shall also mean each city, village and town located therein.

24. "Prior assessment" means the assessment on the roll immediately preceding the roll for which assessments are to be determined.

25. "Recertified approved assessing unit" means an approved assessing unit which has been certified by the commissioner as having completed an update in conformance with the commissioner's rules and regulations.

26. "Revaluation assessment" means the assessment determined by the assessor in accordance with the provisions of subdivision two of section three hundred five of this chapter in the first year of a revaluation or an update and the assessment so determined by the assessor for use in each year thereafter.

27. "Tax" means for the purposes of this article a charge imposed upon real property by or on behalf of a county, city, town, village or school

district for municipal or school district purposes, but does not include a special ad valorem levy or a special assessment unless such special ad valorem levy is applicable to all taxable real property within a portion as defined in subdivision twenty-three of this section.