**§ 1903. Homestead base proportion and non-homestead base proportion.**

1. Adoption. (a) The governing body of any approved assessing unit except a county may adopt the provisions of this section by local law without referendum provided however, that the local law is enacted no later than sixty days prior to the completion of the tentative assessment roll to which it is applicable. Upon such enactment the provisions of this section shall be applicable to taxes levied on all final assessment rolls thereafter filed and shall apply to the levy of taxes on all real property in such approved assessing unit by such governing body and, where such approved assessing unit is not a village, by each school district wholly contained within such approved assessing unit. Upon enacting a local law pursuant to this paragraph, the governing body of a city or town shall provide a copy of such local law to the school authorities of each school district located wholly or partially within such city or town and the county director of real property tax services. The governing body of a town shall also provide a copy of such local law to the governing body of each eligible non-assessing unit village. The governing body of a village shall provide a copy of such local law to the county director of real property tax services. Notwithstanding the foregoing, the school authorities of any school district wholly contained within an approved assessing unit may by resolution provide that the provisions of this article shall not apply to the levy of school taxes in such school district. In such case, school taxes shall be levied as otherwise provided by law.

(b) Whenever a county assessing unit becomes an approved assessing unit the governing body of such county may adopt, in the manner provided by paragraph (a) of this subdivision, the provisions of this section which shall be applicable to taxes levied on all final assessment rolls thereafter filed and shall apply to the levy of taxes on all real property in such county by such governing body and by each city, village, town and school district wholly within such approved assessing unit. A copy of such local law shall be filed with the governing body of each such city, village, town and school district.

(c) The governing body of an eligible non-assessing unit village may adopt the provisions of this section by enacting a local law without referendum no later than thirty days prior to the last date provided by law for the completion and filing of the tentative assessment roll by

the town in which the village is located or, where such village is located within a town which has in effect a local law adopted pursuant to this subdivision, not later than ninety days prior to the last date provided by law for the levy of village taxes. Upon such enactment, the governing body of such village shall have all the powers and duties conferred by this section on the governing body of an approved assessing unit and the provisions of this section shall apply to all village taxes levied following the final completion and filing of such town assessment roll or, where the village is located within a town which has in effect a local law adopted pursuant to this subdivision, to all village taxes levied following adoption of a local law pursuant to this paragraph, until such time as such local law is rescinded as provided in subdivision nine of this section. A copy of such local law shall be filed with the town assessor and the county director of real property tax services.

2. Determination of proportions. (a) (i) The governing body of each assessing unit which has adopted the provisions of this section shall in the first year in which this section shall apply, establish a homestead base proportion and a non-homestead base proportion for the approved assessing unit and for each portion thereof.

(ii) The governing body of a recertified approved assessing unit which at the time of such recertification has in effect a local law enacted pursuant to subdivision one of this section may by local law reestablish the homestead base proportion and non-homestead base proportion for the assessing unit and each portion thereof. Homestead and non-homestead base proportions established pursuant to this subparagraph shall supersede the homestead and non-homestead base proportions, locally adjusted proportions or adjusted base proportions used for the immediately preceding tax levy. The local law authorized by this subparagraph may be enacted in any year not later than thirty days prior to the last date provided by law for the completion of the final assessment roll. Copies of such local law shall be provided to the county director of real property tax services and the commissioner.

(iii) For assessment rolls completed in nineteen hundred ninety-one and thereafter, up to and including the assessment roll upon which the base percentage will be computed pursuant to subdivision five of this

section, in each year following the first year in which this section shall apply to an assessing unit which has adopted its provisions, the governing body of such assessing unit shall adjust the homestead base proportion and the non-homestead base proportion 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 which has been finally adopted. The base proportions so adjusted shall be known as the homestead base proportion and the non-homestead base proportion.

(iv) Except as provided in paragraph (b) of this subdivision and subdivision four of this section, in any year prior to nineteen hundred eighty-nine in which the commissioner certifies to such governing body adjusted homestead base proportions and adjusted non-homestead base proportions, such governing body shall use such adjusted homestead base proportion and adjusted non-homestead base proportion thereafter for the purposes of this section until new adjusted homestead base proportions and adjusted non-homestead base proportions are so certified to it.

(b) If, in the year nineteen hundred eighty-nine, the commissioner certifies to such governing body adjusted homestead base proportions and adjusted non-homestead base proportions, such governing body may, for tax levies based upon assessment rolls completed and filed in nineteen hundred eighty-nine or nineteen hundred ninety, use such adjusted homestead base proportion and adjusted non-homestead base proportion thereafter for the purposes of this section, or alternatively, it may use the homestead and non-homestead base proportions, the adjusted homestead and non-homestead base proportions or the locally adjusted homestead and non-homestead proportions, whichever are appropriate, used for the immediately preceding tax year.

3. Adjusted base proportions for assessment rolls completed in nineteen hundred ninety-one or thereafter.

(a) Current base proportions. (i) For each tax levy based upon the implementation roll and each subsequent roll, the legislative body of each approved assessing unit shall determine the current homestead and

non-homestead base proportion, the current percentage and base percentage for the assessing unit and each portion included in its boundaries and such alterations made to such current base proportions made pursuant to subparagraph (iii) of this paragraph no later than the date on which it determines adjusted base proportions pursuant to this section.

(ii) 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 clause one of this subparagraph by the local base proportion of such class.

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

(iii) Notwithstanding the provisions of subparagraph (ii) of this paragraph, the current base proportion of either class shall not exceed the adjusted base proportion, base proportion, or locally adjusted proportion, whichever is appropriate, of the immediately preceding year by more than five percent. Where the computation performed pursuant to subparagraph (ii) of this paragraph exceeds five percent for either class, the current base proportion of such class shall be limited to such five percent increase and such legislative body shall alter the current base proportions of the remaining class so that the sum of the current base proportions equals one.

(iv) Notwithstanding any other provision of law, in an approved assessing unit in the county of Suffolk and for current base proportions to be determined by taxes based on such approved assessing unit's two thousand three - two thousand four, two thousand four - two thousand five and two thousand five - two thousand six 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, or in the case of the two thousand five--two thousand six, two thousand six--two thousand seven, two thousand seven--two thousand eight, two thousand eight--two thousand nine, two thousand twelve--two thousand thirteen, two thousand thirteen--two thousand fourteen, two thousand fourteen--two thousand fifteen, two thousand fifteen--two thousand sixteen, two thousand sixteen--two thousand seventeen, two thousand seventeen--two thousand

eighteen, two thousand eighteen--two thousand nineteen, two thousand nineteen--two thousand twenty, two thousand twenty--two thousand twenty-one, two thousand twenty-one--two thousand twenty-two, two thousand twenty-two--two thousand twenty-three, two thousand twenty-three--two thousand twenty-four, two thousand twenty-four--two thousand twenty-five, two thousand twenty-five--two thousand twenty-six, and two thousand twenty-six--two thousand twenty-seven assessment rolls, one percent. Where the computation of current base proportions would otherwise produce such result, the current base proportion of such class or classes shall be limited to such two percent or one percent increase whichever is applicable, and the legislative body of such approved assessing unit shall alter the current base proportion of either class so that the sum of the current base proportions equals one.

(v) Notwithstanding any other provision of law, in an approved assessing unit in the county of Nassau and for current base proportions to be determined by taxes based on such approved assessing unit's two thousand 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 of current base proportions 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 approved assessing unit shall alter the current base proportion of either class so that the sum of the current base proportions equals one.

(vi) Notwithstanding any other provision of law, in an approved assessing unit in the county of Nassau and for current base proportions to be determined by taxes based on such approved assessing unit's two thousand 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 of current base proportions 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 approved assessing unit shall alter the current base proportion of either class so that the sum of the current base proportions equals one.

(vii) Notwithstanding any other provision of law, in an approved assessing unit in the county of Nassau and for current base proportions to be determined by taxes based on such approved 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 of current base proportions 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 approved assessing unit shall alter the current base proportion of either class so that the sum of the current base proportions equals one.

(viii) Notwithstanding any other provision of law, in an approved assessing unit in the county of Nassau and for current base proportions to be determined by taxes based on such approved 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 of current base proportions 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 approved assessing unit shall alter the current base proportion of either class so that the sum of the current base proportions equals one.

(ix) Notwithstanding any other provision of law, in an approved assessing unit in the town of Colonie, county of Albany and for current base proportions to be determined by taxes based on such approved 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 of current base proportions 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 approved assessing unit shall alter the current base proportion of either class so that the sum of the current base proportions equals one.

(x) Notwithstanding any other provision of law, in an approved

assessing unit in the county of Nassau and for current base proportions to be determined by taxes based on such approved 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 of current base proportions 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 approved assessing unit shall alter the current base proportion of either class so that the sum of the current base proportions equals one.

(xi) Notwithstanding any other provision of law, in an approved assessing unit in the county of Nassau and for current base proportions to be determined by taxes based on such approved 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 of current base proportions 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 approved assessing unit shall alter the current base proportion of either class so that the sum of the current base proportions equals one.

(xii) Notwithstanding any other provision of law, in an approved assessing unit in the county of Nassau and for current base proportions to be determined by taxes based on such approved 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, provided that such approved assessing unit has passed a local law, ordinance or resolution providing therefor. Where the computation of current base proportions 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 approved assessing unit shall alter the current base proportion of either class so that the sum of the current base proportion of either class equals one.

(xiii) Notwithstanding any other provision of law, in an approved assessing unit in the county of Nassau and for current base proportions to be determined by taxes based on such approved assessing unit's two thousand eleven and two thousand twelve 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 one percent, provided that such approved assessing unit has passed a local law, ordinance or resolution providing therefor. Where the computation of current base proportions 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 approved assessing unit shall alter the current base proportion of either class so that the sum of the current base proportions equals one.

(xiv) Notwithstanding any other provision of law, in an approved assessing unit in the county of Nassau and for current base proportions to be determined by taxes based on such approved assessing unit's two thousand thirteen 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, provided that such approved assessing unit has passed a local law, ordinance or resolution providing therefor. Where the computation of current base proportions 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 approved assessing unit shall alter the current base proportion of either class so that the sum of the current base proportions equals one.

(xv) Notwithstanding any other provision of law, in an approved assessing unit in the county of Nassau and for current base proportions to be determined by taxes based on such approved assessing unit's two thousand fourteen 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, provided that such approved assessing unit has passed a local law, ordinance or resolution providing therefor. Where the computation of current base proportions 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 approved assessing unit shall alter the current base proportion of either class so that the sum of the current base proportions equals one.

(xvi) Notwithstanding any other provision of law, in an approved assessing unit in the county of Nassau and for current base proportions to be determined by taxes based on such approved assessing unit's two thousand fifteen 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, provided that such approved assessing unit has passed a local law, ordinance or resolution providing therefor. Where the computation of current base proportions 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 approved assessing unit shall alter the current base proportion of either class so that the sum of the current base proportions equals one.

(xvii) Notwithstanding any other provision of law, in an approved assessing unit in the county of Nassau and for current base proportions to be determined by taxes based on such approved assessing unit's two thousand sixteen 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, provided that such approved assessing unit has passed a local law, ordinance or resolution providing therefor. Where the computation of current base proportions 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 approved assessing unit shall alter the current base proportion of either class so that the sum of the current base proportions equals one.

(xviii) Notwithstanding any other provision of law, in an approved assessing unit in the county of Nassau and for current base proportions to be determined by taxes based on such approved assessing unit's two thousand seventeen 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, provided that such approved assessing unit has passed a local law, ordinance or resolution providing therefor. Where the

computation of current base proportions 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 approved assessing unit shall alter the current base proportion of either class so that the sum of the current base proportions equals one.

(xix) Notwithstanding any other provision of law, in an approved assessing unit in the town of Orangetown, county of Rockland and for current base proportions to be determined by taxes based on such approved assessing unit's two thousand eighteen--two thousand nineteen, two thousand nineteen--two thousand twenty, two thousand twenty--two thousand twenty-one, two thousand twenty-one--two thousand twenty-two, two thousand twenty-two--two thousand twenty-three, two thousand twenty-three--two thousand twenty-four, two thousand twenty-four--two thousand twenty-five, two thousand twenty-five--two thousand twenty-six and two thousand twenty-six--two thousand twenty-seven 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 one percent, provided that such approved assessing unit has passed a local law, ordinance or resolution providing therefor. Where the computation of current base proportions 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 approved assessing unit shall alter the current base proportion of either class so that the sum of the current base proportions equals one.

* (xx) Notwithstanding any other provision of law, in an approved assessing unit in the town of Clarkstown, county of Rockland and for current base proportions to be determined by taxes based on such approved assessing unit's two thousand seventeen--two thousand eighteen, two thousand eighteen--two thousand nineteen, two thousand nineteen--two thousand twenty, two thousand twenty--two thousand twenty-one, two thousand twenty-one--two thousand twenty-two, two thousand twenty-two--two thousand twenty-three, the two thousand twenty-three--two thousand twenty-four, two thousand twenty-four--two thousand twenty-five, two thousand twenty-five--two thousand twenty-six, and two thousand twenty-six--two thousand twenty-seven 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 one percent, provided that such approved assessing unit has passed a local law, ordinance or resolution providing therefor. Where the computation of current base proportions 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 approved assessing unit shall alter the current base proportion of either class so that the sum of the current base proportions equals one.

* NB There are 2 sbpar (xx)'s

* (xx) Notwithstanding any other provision of law, in an approved assessing unit in the county of Nassau and for current base proportions determined by taxes based on such approved assessing unit's two thousand eighteen 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, provided that such approved assessing unit has passed a local law, ordinance or resolution providing therefor. Where the computation of current base proportions 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 approved assessing unit shall alter the current base proportion of either class so that the sum of the current base proportions equals one.

* NB There are 2 sbpars (xx)'s

(xxi) Notwithstanding any other provision of law, in an approved assessing unit in the county of Nassau and for current base proportions to be determined by taxes based on such approved assessing unit's two thousand nineteen 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, provided that such approved assessing unit has passed a local law, ordinance or resolution providing therefor. Where the computation of current base proportions 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 approved assessing unit shall alter the current base proportion of either class so that the sum of the current base proportions equals one.

(xxii) Notwithstanding any other provision of law, in an approved assessing unit in the county of Nassau and for current base proportions to be determined by taxes based on such approved 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, provided that such approved assessing unit has passed a local law, ordinance or resolution providing therefor. Where the computation of current base proportions 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 approved assessing unit shall alter the current base proportion of either class so that the sum of the current base proportions equals one.

(xxiii) Notwithstanding any other provision of law, in an approved assessing unit in the county of Nassau and for current base proportions to be determined by taxes based on such approved 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, provided that such approved assessing unit has passed a local law, ordinance or resolution providing therefor. Where the computation of current base proportions 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 approved assessing unit shall alter the current base proportion of either class so that the sum of the current base proportions equals one.

(xxiv) Notwithstanding any other provision of law, in an approved assessing unit in the county of Nassau and for current base proportions to be determined by taxes based on such approved 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, provided that such approved assessing unit has passed a local law, ordinance or resolution providing therefor. Where the computation of current base proportions 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

approved assessing unit shall alter the current base proportion of either class so that the sum of the current base proportions equals one.

(xxv) Notwithstanding any other provision of law, in an approved assessing unit in the county of Nassau and for current base proportions to be determined by taxes based on such approved 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, provided that such approved assessing unit has passed a local law, ordinance or resolution providing therefor. Where the computation of current base proportions 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 approved assessing unit shall alter the current base proportion of either class so that the sum of the current base proportions equals one.

(xxvi) Notwithstanding any other provision of law, in an approved assessing unit in the county of Nassau and for current base proportions to be determined by taxes based on such approved 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, provided that such approved assessing unit has passed a local law, ordinance or resolution providing therefor. Where the computation of current base proportions 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 approved assessing unit shall alter the current base proportion of either class so that the sum of the current base proportions equals one.

* (xxvii) Notwithstanding any other provision of law, in an approved assessing unit in the county of Nassau and for current base proportions to be determined by taxes based on such approved 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, provided that such approved assessing unit has passed a local law, ordinance or resolution providing therefor. Where the computation of current base proportions 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 approved assessing unit shall alter the current base proportion of either class so that the sum of the current base proportions equals one.

* NB There are 2 (xxvii)'s

* (xxvii) Notwithstanding any other provision of law, in an approved assessing unit in the town of Haverstraw, county of Rockland and for current base proportions to be determined by taxes based on such approved assessing unit's two thousand twenty-six--two thousand twenty-seven 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 one percent, provided that such approved assessing unit has passed a local law, ordinance or resolution providing therefor. Where the computation of current base proportions 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 approved assessing unit shall alter the current base proportion of either class so that the sum of the current base proportions equals one.

* NB There are 2 (xxvii)'s

(xxviii) Notwithstanding any other provision of law, in an approved assessing unit in the county of Nassau and for current base proportions to be determined by taxes based on such approved 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, provided that such approved assessing unit has passed a local law, ordinance or resolution providing therefor. Where the computation of current base proportions 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 approved assessing unit shall alter the current base proportion of either class so that the sum of the current base proportions equals one.

(b) 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.

(i) 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 approved assessing unit and portion thereof appearing on the first final assessment roll for which the commissioner has established class equalization rates by the class equalization rate which was finally adopted by the commissioner for such roll. Provided, that if the homestead and non-homestead base proportions have been adjusted by the governing body of the approved assessing unit so as to reflect physical or quantity changes occurring after the filing of such final assessment roll, the commissioner shall make the same adjustments to the estimated market value of each class determined pursuant to this paragraph.

(2) Determine the total estimated market value of the approved 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 approved 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 approved assessing unit or portion thereof.

(ii) 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 approved 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 approved 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 approved 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 approved assessing unit or portion thereof.

(c) Where there was no taxable real property in a class in a portion on the base assessment roll, the local base proportion, base percentages and current percentages for such portion shall be determined as provided by this paragraph for each tax levy based upon an assessment roll filed subsequent to the assessment roll on which such property first appears.

(i) 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.

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

(1) For the 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 approved 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.

(iii) 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 approved assessing unit shall be used in lieu thereof.

(d) Adjusted base proportions. No later than five days subsequent to the filing of the final assessment roll, or thirty days prior to the last date prescribed by law for the first levy of taxes upon the final assessment roll, whichever is later, the legislative body of such 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 homestead and non-homestead base proportions.

(e) Upon determination of the adjusted homestead and non-homestead base proportions, the legislative body of such assessing unit shall within five days notify the commissioner, on forms prescribed by the commissioner, of the adjusted homestead and non-homestead base proportion as computed pursuant to paragraph (c) of this subdivision for each class applicable to such assessing unit and each portion contained therein; the assessed value of all property in each class for such 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 paragraph (c) of this subdivision for such 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 paragraph (c) of this subdivision for such assessing unit and each portion contained therein.

(f) The commissioner shall review such adjusted homestead and non-homestead base proportions for accuracy of its determination and compliance with the provisions of this subdivision. The commissioner shall complete its review no later than ninety days after the receipt of such adjusted homestead and non-homestead base proportions. The commissioner shall notify the legislative body of such approved assessing unit of any adjusted homestead and non-homestead base proportions to which it objects and the reasons therefor. A hearing

shall be conducted by the commissioner within ten days after notification of such objection. The provisions of section five hundred twenty-five of this chapter shall apply so far as practicable to a hearing under this section. After the hearing, if the commissioner finds that the adjusted homestead and non-homestead base proportions have been determined incorrectly, it shall direct the local legislative body to redetermine the adjusted homestead and non-homestead base proportions in compliance with its findings.

(g) If the legislative body of the approved assessing unit discovers that a mathematical error was made in the determination of the adjusted homestead and non-homestead base proportions, or is directed by the commissioner after a hearing to redetermine the adjusted homestead and non-homestead base proportions, it shall redetermine the adjusted homestead and non-homestead 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 homestead and non-homestead base proportions, upon notice to the commissioner.

(h) Where there is a new portion that did not appear on the base assessment roll, the local base proportion, base percentages and current percentages for each class in such portion shall be determined as provided in paragraph (c) of this subdivision for a new class in a portion.

4. Locally-adjusted proportions. (a) In the first year in which this section applies, the governing body of such assessing unit may alter the homestead base proportion of such assessing unit or for any portion by subtracting the homestead base proportion from the initial percentage for the homestead class and multiplying the difference by ten percent, twenty percent, twenty-five percent, thirty percent, forty percent, fifty percent, sixty percent, seventy percent, seventy-five percent, eighty percent, ninety percent or one hundred percent; the product thereof shall be added to the homestead base proportion and such sum shall be the locally-adjusted homestead proportion, which shall be used for all purposes of this section until a new locally adjusted proportion

is adopted by such governing body or until an adjusted homestead base proportion is determined by such governing body. Where a locally-adjusted homestead proportion is established pursuant to this paragraph, the locally-adjusted non-homestead proportion shall be equal to the difference between the whole number one and the locally-adjusted homestead proportion.

(b) In each year after the first year in which this section applies and until an adjusted homestead base proportion and adjusted non-homestead base proportion are determined by the governing body, the governing body may alter the homestead base proportion or locally-adjusted homestead proportion, whichever was used in the immediately preceding levy, by subtracting such homestead base proportion from the interim percentage for the homestead class and multiplying the difference by ten percent, twenty percent, twenty-five percent, thirty percent, forty percent, fifty percent, sixty percent, seventy percent, seventy-five percent, eighty percent, ninety percent or one hundred percent; the product thereof shall be added to such proportion and such sum shall be the locally-adjusted homestead proportion, which shall be used for the purposes of this section until a new adjusted homestead base proportion is determined by the governing body. Where a locally-adjusted homestead proportion is established pursuant to this paragraph, the locally-adjusted non-homestead proportion shall be equal to the difference between the whole number one and the locally-adjusted homestead proportion.

(c) When the governing body determines an adjusted homestead base proportion and an adjusted non-homestead base proportion, the locally-adjusted homestead proportion and locally-adjusted non-homestead proportion used in the immediately preceding tax levy shall no longer be used for the purposes of this section. The governing body may alter such adjusted homestead base proportion of such assessing unit or for any portion by subtracting such proportion from the current percentage for the homestead class and multiplying the difference by ten percent, twenty percent, twenty-five percent, thirty percent, forty percent, fifty percent, sixty percent, seventy percent, seventy-five percent, eighty percent, ninety percent or one hundred percent; the product thereof shall be added to such proportion and such sum shall be the locally-adjusted homestead proportion, which shall be used for the

purposes of this section until a new adjusted homestead base proportion is determined by the governing body. Where a locally-adjusted homestead proportion is established pursuant to this paragraph, the locally-adjusted non-homestead proportion shall be equal to the difference between the whole number one and the locally-adjusted homestead proportion.

5. Assessing unit levies. The governing body of each such approved assessing unit shall, in each year in which this section applies, allocate to the homestead class a share of taxes levied by it equal to the applicable homestead base proportion, adjusted homestead base proportion or locally-adjusted homestead proportion for the assessing unit or portion thereof. The remainder of such levies shall be allocated to the non-homestead class utilizing the non-homestead base proportion, adjusted non-homestead base proportion or locally-adjusted non-homestead proportion, as appropriate.

6. Levies in school districts wholly contained within an approved assessing unit and counties which are approved assessing units. (a) The governing body of any approved assessing unit other than a county, which has adopted the provisions of this section shall annually certify to the chief fiscal officer of each school district wholly contained within such assessing unit and to the commissioner, the applicable homestead base proportions and non-homestead base proportions, adjusted homestead and non-homestead base proportions or locally-adjusted homestead proportions and locally-adjusted non-homestead proportions. Such certification shall be made at the same time as the delivery of the assessment roll to such school district.

(b) The governing body of any approved assessing unit which is a county and has adopted the provisions of this section shall annually certify to the chief fiscal officer of such county, to such officer of each city, village, town or school district which levies taxes on its roll, and to the commissioner, the applicable homestead base proportion and non-homestead base proportion, adjusted homestead and non-homestead base proportion or locally adjusted homestead proportion and locally-adjusted non-homestead proportion. Such certification shall be made at the same time as the delivery of the assessment roll to such

county, city, village, town, or school district.

(c) Each such officer shall allocate, to the homestead class of such portion, a share of the tax levied on such portion in accordance with the other applicable provisions of law equal to such homestead base proportion, adjusted homestead base proportion, or locally-adjusted homestead proportion. The remainder of such levy shall be allocated to the non-homestead class utilizing the non-homestead base proportion, non-homestead adjusted base proportion, or locally-adjusted non-homestead proportion, as appropriate.

(i) For taxes levied based on assessment rolls completed prior to nineteen hundred eighty-nine, unless a new locally-adjusted homestead proportion and locally-adjusted non-homestead proportion is certified to such an officer by such governing body, in any year in which the commissioner certifies to such an officer an adjusted homestead base proportion and adjusted non-homestead base proportion, such officer shall use such adjusted homestead base proportion and adjusted non-homestead base proportion thereafter for the purposes of this section until a new adjusted homestead base proportion and adjusted non-homestead base proportion are so certified.

(ii) If, in the year nineteen hundred eighty-nine, the commissioner certifies adjusted homestead base proportions and adjusted non-homestead base proportions, the governing body of the approved assessing unit may, for tax levies based upon assessment rolls completed and filed in nineteen hundred eighty-nine or nineteen hundred ninety, use such adjusted homestead and non-homestead base proportions for the purposes of this paragraph, or alternatively, such body may use the homestead and non-homestead base proportions, the locally adjusted homestead and non-homestead proportions or the adjusted homestead and non-homestead base proportions, whichever is appropriate, used for the immediately preceding tax year.

(iii) For taxes levied based on assessment rolls completed and filed in nineteen hundred ninety-one and thereafter, the officer shall use such base proportions, adjusted homestead and non-homestead base proportions or locally adjusted homestead and non-homestead proportions as are certified to him in that year by the legislative body of the approved assessing unit, pursuant to the requirements of this section.

7. Annual certification by approved assessing units. The governing body of any approved assessing unit, other than a village, which has adopted the provisions of this section shall certify annually to the school authorities of each school district which contains such assessing unit or a portion thereof that the local law adopting the provisions of this section is in effect. Such certification shall set forth the homestead and non-homestead base proportions established for the school district portion, the adjusted homestead and non-homestead base proportions or, if locally adjusted homestead and non-homestead proportions have been established for such portion, such locally adjusted homestead and non-homestead proportions, whichever is applicable. Such certification shall be made at the same time as the delivery of the current assessment roll to such school district.

8. Placing on or removal from assessment roll. Nothing in this section shall prevent placing on the assessment roll 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.

9. Rescission. The governing body of any approved assessing unit or eligible non-assessing unit village which has adopted the provisions of this section may by local law without referendum, no later than the last date prescribed by law for the levy of taxes upon an assessment roll to which it would otherwise be applicable, determine that the provisions of this section shall no longer apply to any subsequent levies on its assessment roll. A copy of such local law shall be provided to the municipal corporations, bodies and officers receiving copies of local laws enacted pursuant to subdivision one of this section.

10. Determination. The determination of inclusion within or exclusion from the homestead class or non-homestead class for purposes of this section shall be subject to administrative and judicial review as provided by law for review of assessments.