§ 1905. Commissioner adjustments for assessment rolls completed prior to nineteen hundred ninety. 1. Certification. (a) Not later than the sixth assessment roll following the first assessment roll for which the same homestead base proportions and non-homestead base proportions are effective in any approved assessing unit or eligible non-assessing unit village and not less than once in every three subsequent years, the commissioner shall certify to the chief executive officer of such approved assessing unit or eligible non-assessing unit village and to the appropriate fiscal officer of each county and school district in which such approved assessing unit is included, adjusted homestead base proportions and adjusted non-homestead base proportions. The commissioner shall also certify to the executive officer of such assessing unit or eligible non-assessing unit village the current percentages determined pursuant to subdivision three of this section and used in calculating such proportions. Such certifications shall be made no later than thirty days prior to the last date provided by law for the levy of taxes in each such approved assessing unit, eligible non-assessing unit village, county or school district.

(b) If it is made to appear to the commissioner by a statement of the assessors of an approved assessing unit, subscribed and affirmed by them as true under the penalties of perjury, that there has been a change in excess of ten percent in the percentage that the estimated taxable market value of the homestead class constitutes of the total estimated taxable market value of all real property in such assessing unit or eligible non-assessing unit village or in any portion thereof since certification of the most recent homestead base proportions and non-homestead base proportions or adjusted homestead base proportions and adjusted non-homestead base proportions, the commissioner shall certify adjusted homestead base proportions and adjusted non-homestead base proportions and current percentages for such assessing unit, eligible non-assessing unit village, or portion thereof in accordance with the provisions of this section.

(c) In the case of an approved assessing unit which has completed a revaluation prior to the effective date of this section, the commissioner shall certify adjusted homestead base proportions and adjusted non-homestead base proportions and current percentages for the first roll to which the provisions of section nineteen hundred three of

this article shall apply.

2. Base percentage. The commissioner shall compute for each such approved assessing unit or eligible non-assessing unit village and for each portion thereof the percentage that the estimated taxable market value of each of the homestead class and non-homestead class constitute of the total estimated taxable market value of all real property. Such base percentage shall be computed on the basis of the assessed valuations 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 approved assessing units which completed revaluation programs prior to the effective date of this section, such base percentage shall be computed on the basis of the first assessment roll which incorporated such revaluation;

(b) in the case of eligible non-assessing unit villages, such base 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; and

(c) 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 base 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.

3. Current percentage. (a) In each year in which the commissioner completes a market value survey which uses a base year assessment roll later than that used in subdivision two of this section, it shall compute for such base year assessment roll percentages as prescribed in subdivision two of this section.

(b) In the case of an approved assessing unit which has completed a revaluation program prior to the effective date of this section, for the purpose of paragraph (d) of subdivision one of this section such percentages shall be computed on the basis of the assessed valuations on the assessment roll which is the basis of the certification of such approved assessing unit.

4. Additional market value surveys. In the event that no market value survey as may be required to comply with the provisions of this section is otherwise available, the commissioner shall revise an existing survey or complete an additional survey in conformance with the requirements of this section.

5. Computation of adjusted homestead base proportions and adjusted non-homestead base proportions. In each year in which it is required to compute a current percentage pursuant to subdivision one or three of this section, such commissioner shall compute the adjusted homestead base proportion and adjusted non-homestead base proportion as follows:

(a) Divide the current percentage of each of the two classes which are described in subdivision two of this section by the base percentage of each such class.

(b) For each such class, multiply the result from paragraph (a) of this subdivision by the proportion established in accordance with subdivision two of section nineteen hundred three of this article. (c) Sum the products obtained in paragraph (b) of this subdivision and divide the product for each such class by such sum. The result for the homestead class is the adjusted homestead base proportion and the result for the non-homestead class is the adjusted non-homestead base proportion.

6. The provisions of this section shall apply to assessment rolls completed prior to nineteen hundred ninety.