

2009-2010 Regular Sessions

I N A S S E M B L Y

(PREFILED)

January 7, 2009

Introduced by M. of A. GUNTHER, GALEF, CARROZZA -- Multi-Sponsored by --
M. of A. BOYLAND, CALHOUN, CROUCH, MILLER, MOLINARO, SAYWARD, SCOZZA-
FAVA, THIELE -- read once and referred to the Committee on Real Prop-
erty Taxation

AN ACT to amend the real property tax law, in relation to authorizing
fire districts to impose special ad valorem levies and special assess-
ments against otherwise tax exempt real property

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEM-
BLY, DO ENACT AS FOLLOWS:

1 Section 1. Section 490 of the real property tax law, as amended by
2 chapter 87 of the laws of 2001, is amended to read as follows:
3 S 490. Exemption from special ad valorem levies and special assess-
4 ments. Real property exempt from taxation pursuant to subdivision two
5 of section four hundred, subdivision one of section four hundred four,
6 subdivision one of section four hundred six, sections four hundred
7 eight, four hundred ten, four hundred ten-a, four hundred ten-b, four
8 hundred eighteen, four hundred twenty-a, four hundred twenty-b, four
9 hundred twenty-two, four hundred twenty-six, four hundred twenty-seven,
10 four hundred twenty-eight, four hundred thirty, four hundred thirty-two,
11 four hundred thirty-four, four hundred thirty-six, four hundred thirty-
12 eight, four hundred fifty, four hundred fifty-two, four hundred fifty-
13 four, four hundred fifty-six, four hundred sixty-four, four hundred
14 seventy-two, four hundred seventy-four and four hundred eighty-five of
15 this chapter shall also be exempt from special ad valorem levies and
16 special assessments against real property located outside cities and
17 villages for a special improvement or service or a special district
18 improvement or service and special ad valorem levies and special assess-
19 ments imposed by a county improvement district or district corporation
20 except (1) those levied to pay for the costs, including interest and
21 incidental and preliminary costs, of the acquisition, installation,

EXPLANATION--Matter in ITALICS (underscored) is new; matter in brackets
[] is old law to be omitted.

LBD00106-01-9

1 construction, reconstruction and enlargement of or additions to the
2 following improvements, including original equipment, furnishings,
3 machinery or apparatus, and the replacements thereof: water supply and
4 distribution systems; sewer systems (either sanitary or surface drainage
5 or both, including purification, treatment or disposal plants or build-
6 ings); waterways and drainage improvements; street, highway, road and
7 parkway improvements (including sidewalks, curbs, gutters, drainage,
8 landscaping, grading or improving the right of way) [and] (2) special
9 assessments payable in installments on an indebtedness including inter-
10 est contracted prior to July first, nineteen hundred fifty-three, pursu-
11 ant to section two hundred forty-two of the town law or pursuant to any
12 other comparable provision of law AND (3) SPECIAL AD VALOREM LEVIES AND
13 SPECIAL ASSESSMENTS FOR A SPECIAL DISTRICT IMPROVEMENT OR SERVICE LEVIED
14 BY A FIRE DISTRICT, FIRE PROTECTION DISTRICT OR A PROPERTY RECEIVING
15 FIRE PROTECTION SERVICES.

16 S 2. This act shall take effect immediately and shall apply to special
17 ad valorem levies and special assessments imposed on or after such
18 effective date.