

2009-2010 Regular Sessions

I N   A S S E M B L Y

(PREFILED)

January 7, 2009

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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.