

2011-2012 Regular Sessions

I N   A S S E M B L Y

(PREFILED)

January 5, 2011

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Introduced by M. of A. GUNTHER, GALEF -- Multi-Sponsored by -- M. of A. CALHOUN, DINOWITZ, J. MILLER, SAYWARD -- read once and referred to the Committee on Real Property Taxation

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

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEMBLY, 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,  
22 construction, reconstruction and enlargement of or additions to the

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

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

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