

1041

2015-2016 Regular Sessions

I N A S S E M B L Y

January 8, 2015

Introduced by M. of A. GUNTHER, GALEF, COOK -- Multi-Sponsored by -- M.
of A. DINOWITZ, RIVERA, STEC -- read once and referred to the Commit-
tee 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 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,
22 construction, reconstruction and enlargement of or additions to the
23 following improvements, including original equipment, furnishings,

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

LBD01672-01-5

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

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