

STATE OF NEW YORK

235

2017-2018 Regular Sessions

IN ASSEMBLY

January 5, 2017

Introduced by M. of A. GUNTHER, GALEF, COOK -- Multi-Sponsored by -- M. of A. DINOWITZ, RIVERA, STEC -- 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 § 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~~] article shall also be exempt from special ad valorem
16 levies and special assessments against real property located outside
17 cities and villages for a special improvement or service or a special
18 district improvement or service and special ad valorem levies and
19 special assessments imposed by a county improvement district or district
20 corporation except (1) those levied to pay for the costs, including
21 interest and incidental and preliminary costs, of the acquisition,
22 installation, construction, reconstruction and enlargement of or addi-
23 tions to the following improvements, including original equipment,

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

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1 furnishings, machinery or apparatus, and the replacements thereof: water
2 supply and distribution systems; sewer systems (either sanitary or
3 surface drainage or both, including purification, treatment or disposal
4 plants or buildings); waterways and drainage improvements; street, high-
5 way, road and parkway improvements (including sidewalks, curbs, gutters,
6 drainage, landscaping, grading or improving the right of way) [~~and~~] (2)
7 special assessments payable in installments on an indebtedness including
8 interest contracted prior to July first, nineteen hundred fifty-three,
9 pursuant to section two hundred forty-two of the town law or pursuant to
10 any other comparable provision of law and (3) special ad valorem levies
11 and special assessments for a special district improvement or service
12 levied by a fire district, fire protection district or a property
13 receiving fire protection services.

14 § 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.