

# STATE OF NEW YORK

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235

2017-2018 Regular Sessions

## IN ASSEMBLY

January 5, 2017

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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.

LBD00381-02-7

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.