

# STATE OF NEW YORK

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4564

2023-2024 Regular Sessions

## IN ASSEMBLY

February 16, 2023

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Introduced by M. of A. GUNTHER, COOK -- 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 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 section 2 of part AA of chapter 59 of the laws of 2019, is amended to  
3 read as follows:

4 § 490. Exemption from special ad valorem levies and special assess-  
5 ments. Real property exempt from taxation pursuant to subdivision two  
6 of section four hundred, subdivision one of section four hundred four,  
7 subdivision one of section four hundred six, sections four hundred  
8 eight, four hundred ten, four hundred ten-a, four hundred ten-b, four  
9 hundred eighteen, four hundred twenty-a, four hundred twenty-b, four  
10 hundred twenty-two, four hundred twenty-six, four hundred twenty-seven,  
11 four hundred twenty-eight, four hundred thirty, four hundred thirty-two,  
12 four hundred thirty-four, four hundred thirty-six, four hundred thirty-  
13 eight, four hundred fifty, four hundred fifty-two, four hundred fifty-  
14 four, four hundred fifty-six, four hundred sixty-four, four hundred  
15 seventy-two, four hundred seventy-four, four hundred eighty-five and  
16 subdivision ten of section four hundred eighty-seven of this chapter  
17 shall also be exempt from special ad valorem levies and special assess-  
18 ments against real property located outside cities and villages for a  
19 special improvement or service or a special district improvement or  
20 service and special ad valorem levies and special assessments imposed by  
21 a county improvement district or district corporation except (1) those  
22 levied to pay for the costs, including interest and incidental and  
23 preliminary costs, of the acquisition, installation, construction,  
24 reconstruction and enlargement of or additions to the following improve-

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

LBD09061-01-3

1 ments, including original equipment, furnishings, machinery or appara-  
2 tus, and the replacements thereof: water supply and distribution  
3 systems; sewer systems (either sanitary or surface drainage or both,  
4 including purification, treatment or disposal plants or buildings);  
5 waterways and drainage improvements; street, highway, road and parkway  
6 improvements (including sidewalks, curbs, gutters, drainage, landscap-  
7 ing, grading or improving the right of way) [~~and~~] (2) special assess-  
8 ments payable in installments on an indebtedness including interest  
9 contracted prior to July first, nineteen hundred fifty-three, pursuant  
10 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 § 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.