# STATE OF NEW YORK

4564

2023-2024 Regular Sessions

# IN ASSEMBLY

February 16, 2023

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 assessments against otherwise tax exempt real property

**The People of the State of New York, represented in Senate and Assembly, do enact as follows:**

Section 1. Section 490 of the real property tax law, as amended by section 2 of part AA of chapter 59 of the laws of 2019, is amended to read as follows:

§ 490. Exemption from special ad valorem levies and special assessments. Real property exempt from taxation pursuant to subdivision two of section four hundred, subdivision one of section four hundred four, subdivision one of section four hundred six, sections four hundred eight, four hundred ten, four hundred ten-a, four hundred ten-b, four hundred eighteen, four hundred twenty-a, four hundred twenty-b, four hundred twenty-two, four hundred twenty-six, four hundred twenty-seven, four hundred twenty-eight, four hundred thirty, four hundred thirty-two, four hundred thirty-four, four hundred thirty-six, four hundred thirty-eight, four hundred fifty, four hundred fifty-two, four hundred fifty-four, four hundred fifty-six, four hundred sixty-four, four hundred seventy-two, four hundred seventy-four, four hundred eighty-five and subdivision ten of section four hundred eighty-seven of this chapter shall also be exempt from special ad valorem levies and special assessments against real property located outside cities and villages for a special improvement or service or a special district improvement or service and special ad valorem levies and special assessments imposed by a county improvement district or district corporation except (1) those levied to pay for the costs, including interest and incidental and preliminary costs, of the acquisition, installation, construction, 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

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

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