§ 11.00 Periods of probable usefulness. a. A municipality, school district or district corporation may not contract indebtedness for any object or purpose for a period longer than the period of probable usefulness set forth below for such object or purpose, provided, however, that for purposes of selling bonds or notes evidencing indebtedness contracted for any two or more objects or purposes, or any combination thereof, for which the periods of probable usefulness as determined pursuant to this section are not all the same, such indebtedness may be contracted for a period no longer than the weighted average period of probable usefulness of the objects or purposes. Unless the context requires otherwise, whenever the phrase "period of probable usefulness" is used in this chapter, it shall include weighted average period of probable usefulness. For purposes of this chapter, indebtedness contracted for an object or purpose (or class of objects or purposes) shall be deemed to be contracted for no longer than the period of probable usefulness of such object or purpose (or class of objects or purposes) irrespective of whether such indebtedness is combined with indebtedness contracted for other objects or purposes (or classes of objects or purposes) for purpose of sale and the combined indebtedness is contracted for the weighted average period of probable usefulness of all of the objects or purposes (or classes of objects or purposes) for which it is contracted. Weighted average period of probable usefulness shall be determined by the governing body by computing the sum of the products derived from multiplying the dollar value of the portion of the proceeds of the indebtedness expected to be received for each object or purpose (or class of objects or purposes) by the period of probable usefulness, or, if less, the maximum authorized maturity of indebtedness to be contracted for such object or purpose (or class of objects or purposes), as determined by the bond resolution authorizing such indebtedness, and dividing the resulting sum by the dollar value of the proceeds expected to be received by the municipality, school district or district corporation from the combined indebtedness. Preliminary costs of surveys, maps, plans, estimates, and hearings in connection with a capital improvement, and costs incidental to such improvement, including but not limited to legal fees, printing or engraving, publication of notices, taking of title, apportionment of costs, and interest during construction, shall be deemed part of the cost of the object or purpose

in connection with which they are incurred. Where a municipality is authorized by law to pay to the state or a county all or part of the cost of a capital improvement, the period of probable usefulness determined in this paragraph for a like capital improvement shall be the period of probable usefulness for the municipality's share of the cost of such capital improvement. The period of probable usefulness of each such object or purpose is hereby determined to be as follows:

1. Water systems. The acquisition, construction or reconstruction of or addition to a water supply or distribution system, whether or not including buildings, land or rights in land, original furnishings, equipment, machinery or apparatus, or the replacement of such equipment, machinery or apparatus, forty years, except for the city of New York; for the city of New York, fifty years, as authorized by section two of article eight of the state constitution; the replacement of such furnishings, fifteen years.

2. River regulating reservoirs. The construction, reconstruction or addition to a reservoir for the regulation of the flow of a stream or river, whether or not including buildings appurtenant or incidental thereto, land or rights in land, original furnishings, equipment, machinery or apparatus, or the replacement of such equipment, machinery or apparatus, forty years; the replacement of such furnishings, fifteen years.

3. Waterway improvement and drainage. The construction, reconstruction, major repairs, alteration, extension or enlargement of the necessary works of all kinds for the improvement of waterways and for drainage or additions thereto, whether or not including buildings appurtenant or incidental thereto, lands or rights in lands, original furnishings, equipment, machinery or apparatus, or the replacement of such equipment, machinery or apparatus, thirty years; the replacement of such furnishings, fifteen years; such dredging, minor repairs or cleaning out as are necessary from time to time for the preservation and restoration to their original condition of such improvements, not involving original construction, reconstruction, major repairs, alteration, extension or enlargement of such works, ten years. The terms

"major repairs" and "minor repairs" as used in this subdivision shall apply only to improvements described in articles six and eight of the conservation law and shall be construed as defined in such article.

4. Sewer systems. The acquisition, construction or reconstruction of or addition to a sewer system (either sanitary or surface drainage or both), whether or not including purification or disposal plants or buildings, land or rights in land, or original furnishings, equipment, machinery or apparatus, forty years; the replacement of such equipment, machinery or apparatus, thirty years; the replacement of such furnishings, ten years.

The sealing of sewer lines by injection under pressure of polymers or other similar materials, substances or chemicals into open pipe joints or other leakage points in a sewer system (either sanitary or surface drainage or both), including inspection and testing procedures incidental thereto, fifteen years.

5. Electric light and power systems, gas plants or natural gas producing facilities. The acquisition, construction or reconstruction of or addition to an electric light and power plant or distribution system, a gas plant or distribution system or a natural gas producing facility, whether or not including buildings, land or rights in land, original furnishings, equipment, machinery or apparatus, or the replacement of such equipment, machinery or apparatus, thirty years; the replacement of such furnishing, ten years.

6. Solid waste management-resource recovery facilities. The acquisition, construction, reconstruction, design, operation, or maintenance of a solid waste management-resource recovery facility, as defined in paragraph (b) of subdivision one of section one hundred twenty-w of the general municipal law, whether or not including buildings, original furnishings, equipment, machinery or apparatus, or the replacement thereof, twenty-five years, except in the case of vehicles or other moveable equipment, ten years.

6-a. Refuse disposal areas. The original improvement of a refuse

disposal area designed for location of a sanitary landfill installation whether or not including filling, drainage, fences, roadways and buildings appurtenant or incidental thereto, and original furnishings, equipment, machinery, or apparatus, twenty years.

6-b. Refuse disposal area; abandonment. The costs incidental to the abandonment of a refuse disposal area including but not limited to legal fees, printing, engraving and publication of legal notices, engineering costs including filling, drainage, fences, roadways and buildings appurtenant or incidental thereto, not to exceed twenty years.

6-c. Refuse disposal area; cleanup pursuant to a consent agreement or judicial or administrative order. Notwithstanding the provisions of subdivision six-b of this paragraph or paragraph b of this section, when the cleanup of a refuse disposal area in the town of North Hempstead is pursuant to a consent agreement entered into with a federal or state governmental agency or authority or a judicial or an administrative order, the costs incidental to such cleanup, including but not limited to legal fees, printing, engraving and publication of legal notices, engineering costs including filling, drainage, fences, roadways and buildings appurtenant or incidental thereto, not to exceed thirty years.

6-d. Hazardous waste sites in the city of Utica. Remediation of hazardous waste sites in the city of Utica pursuant to a consent agreement entered into with a federal or state governmental agency or authority or a judicial or administrative order, including costs incidental thereto, including but not limited to legal fees, printing, engraving and publication of legal notices, engineering costs, including filling, drainage, fences, roadways and buildings appurtenant or incidental thereto, twenty years.

* 6-e. Remediation of hazardous substance and hazardous waste sites in the city of Buffalo. Investigation, remediation and removal costs incurred in relation to hazardous substance sites in the city of Buffalo pursuant to, environmental restoration project agreements entered into with the state of New York pursuant to title five of article fifty-six of the environmental conservation law, or remediation of hazardous waste sites in the city of Buffalo pursuant to a consent agreement entered

into with a federal or state governmental agency or authority or pursuant to a federal or state judicial or administrative order, including costs incidental thereto, including but not limited to legal fees, printing, engraving and publication of legal notices, engineering and remedial design, filling, drainage, fencing, roadways, and buildings appurtenant or incidental thereto, twenty years.

* NB There are 2 sub 6-e's of par a

* 6-e. Remediation of hazardous substance and hazardous waste sites in the city of Rochester. Investigation, remediation and removal costs incurred in relation to hazardous substance sites in the city of Rochester pursuant to environmental restoration project agreements entered into with the state of New York pursuant to title five of article fifty-six of the environmental conservation law, or remediation of hazardous waste sites in the city of Rochester pursuant to a consent agreement entered into with a federal or state governmental agency or authority or pursuant to a federal or state judicial or administrative order, including costs incidental thereto, including but not limited to legal fees, printing, engraving and publication of legal notices, engineering and remedial design, filling, drainage, fencing, roadways, and buildings appurtenant or incidental thereto, twenty years.

* NB There are 2 sub 6-e's of par a

7. Docks. The acquisition, construction or reconstruction of or addition to docks, piers or wharf property, twenty years, except for the city of New York; for the city of New York: the construction of docks, piers or wharves, whether or not including the acquisition of land in connection therewith, fifty years, and on or after January first, nineteen hundred fifty, forty years, as authorized by section two of article eight of the state constitution; the acquisition or reconstruction of or addition to docks, piers or wharf property, whether or not including land or rights in land, forty years.

8. Rapid transit railroads and mass transit capital program. The acquisition or construction of a rapid transit railroad, whether or not including the acquisition of land or original furnishings, equipment, machinery or apparatus other than rolling stock, or the replacement of such equipment, machinery or apparatus, forty years; the reconstruction

of or addition to a rapid transit railroad, forty years; the acquisition of rolling stock for a rapid transit railroad, thirty years; the replacement of such furnishings, fifteen years.

9. Street railroads. The acquisition, construction or reconstruction of or addition to a street railroad (as that term is defined in section two of the public service law, as amended from time to time) other than a rapid transit railroad, whether or not including the franchises thereof or original furnishings, equipment, machinery or apparatus, or the replacement of such equipment, machinery or apparatus, ten years; the replacement of such furnishings, five years.

10. Bridges, tunnels, viaducts and underpasses. The acquisition, construction or reconstruction of or addition to a bridge, tunnel, viaduct or underpass, whether or not including the acquisition of land or rights in land, and whether or not including retaining walls or approaches thereto, of stone, concrete, or steel or of a combination of two or more of these materials, if the estimated cost of the improvement, as set forth in the resolution authorizing the issuance of obligations therefor is in excess of five million dollars, forty years; if the estimated cost of the improvement, as set forth in the resolution authorizing the issuance of obligations therefor is five million dollars or less, twenty years, except land or rights in land; land or rights in land for such an improvement, thirty years; painting as may be necessary from time to time for the preservation and restoration of a bridge, ten years.

11. Buildings. The acquisition or construction of buildings not included in any other subdivision hereof, whether or not including grading or improvement of the site, original furnishings, equipment, machinery or apparatus required for the purposes for which such buildings are to be used, as follows:

(a) Class "A" (fireproof and certain fire resistant) buildings.

(1) Buildings, the walls of which are constructed of brick, stone, concrete, metal or other incombustible material, and in which there are no wooden beams or lintels, except wood glue laminated structural members, and in which the floors, roofs, stairhalls, and other means of

vertical communication between floors and their enclosures are built entirely of brick, stone, metal or other incombustible materials, and in which no woodwork or other inflammable material is used in any of the rough partitions, floor or ceiling structures, or

(2) Buildings, not more than one story above the ground, the outer walls of which are constructed of brick, stone, concrete, metal, stucco or other fire-resisting material and which are to be used as school houses by school districts wholly outside of a city, thirty years.

(b) Class "B" (fire-resistant) buildings. Buildings, the outer walls of which are constructed of brick, stone, concrete, metal, stucco or other fire-resisting material, twenty-five years.

(c) Class "C" buildings. Buildings which are neither class "A" nor class "B", as defined in items (a) and (b) above, including any such building which is rebuilt or altered so that it, together with any addition or vertical or other extension, is not fire-proof or fire-resisting, as thus defined, fifteen years.

12. Additions to or conversion of buildings. (a) (1) The construction of an addition or additions to or the reconstruction of a class "A" building, whether or not such construction or reconstruction includes grading or improvement of the site, twenty-five years, except as hereinafter provided; the conversion of a class "B" or class "C" building into a class "A" building, whether or not such conversion includes grading or improvement of the site, twenty-five years. If indebtedness has been contracted or is to be contracted with a maximum maturity of over twenty-five years, but not to exceed thirty years, to finance the cost of acquisition or construction of a class "A" building and if more than twenty-five annual installments of principal on the indebtedness evidenced or to be evidenced by bonds or notes have not matured, then the foregoing twenty-five year period of probable usefulness for the construction of an addition to such class "A" building shall be increased by the number of years over twenty-five as there are unmatured annual installments of principal on such indebtedness which has been or is to be contracted for the class "A" building; provided that such addition is to be constructed to meet the construction standards of the class "A" building to which it is an addition. The maximum maturity of such indebtedness for the class "A"

building shall be measured from the date of the bonds or from the date of the first bond anticipation note issued in anticipation of such bonds, whichever is the earlier.

(2) The construction of an addition or additions to or the reconstruction of a class "B" building or the conversion of a class "C" building into a class "B" building, whether or not such construction, reconstruction or conversion includes grading or improvement of the site, fifteen years.

(3) The construction of an addition or additions to or the reconstruction of a class "C" building, whether or not such construction or reconstruction includes grading or improvement of the site, ten years.

(b) The periods of probable usefulness set forth in item (a) above shall include original furnishings, equipment, machinery or apparatus required for the purposes for which such additions to such buildings or for which such reconstructed or converted buildings are to be used.

(c) A building which is to be attached to an existing building or buildings shall be deemed to be a new building and not an addition if the probable useful life thereof is not dependent upon the useful life of such existing building or buildings.

(d) The terms "class 'A' building," "class 'B' building" and "class 'C' building," as used in this subdivision, shall mean such buildings as they are described in subdivision eleven of this paragraph.

12-a. Demolition and repair of buildings. The demolishing or repair of any (a) privately owned building or structure that poses a significant threat to public health or safety, five years, or (b) municipally owned structure or building, or any building or structure owned by a school district or district corporation, whenever the same is no longer of any use or value or has become dangerous or detrimental to human life, health or safety, ten years.

13. Certain building alterations. The installation or reconstruction of a lighting, plumbing, ventilating, elevator or power plant or system in a building when not in connection with the original construction or the reconstruction of such building, in a class "A" or "B" building, ten years; in a class "C" building, five years. The installation or

reconstruction of a heating system in a building when not in connection with the original construction or the reconstruction of such building in a class "A", "B" or "C" building, fifteen years. The terms "class 'A' building," "class 'B' building" and "class 'C' building," as used in this subdivision, shall mean such buildings as they are described in subdivision eleven of this paragraph.

14. Airport construction and airport improvements. Except as provided in subdivisions fifteen and sixteen of this paragraph, the construction, reconstruction or extension of an airport or airport improvement, whether or not including buildings other than hangars, ten years.

14-a. Airport construction and improvement of the East Hampton Airport. The construction, reconstruction, or extension of the East Hampton Airport, whether or not including buildings, hangars, runways, taxi-strips, paved areas, perimeter fencing, grading, filling, drainage or other site work, thirty years; the acquisition and installation of an above ground aircraft fuel farm at the East Hampton Airport, including connecting pipes, valves, meters, pumps, concrete spill containment facility, and appurtenant facilities, twenty-five years.

14-b. Airport construction and improvement of the Ithaca Tompkins International Airport. The construction, reconstruction, or extension of the Ithaca Tompkins International Airport, whether or not including buildings, hangars, runways, taxi-strips, paved areas, perimeter fencing, grading, filling, drainage or other site work, thirty-years; the acquisition and installation of an above ground aircraft fuel farm at the Ithaca Tompkins International Airport, including connecting pipes, valves, meters, pumps, concrete spill containment facilities, and appurtenant facilities, twenty-five years.

15. Construction and equipment of airport structures, runways, taxi-strips and other paved areas. Except as provided in subdivision seventeen of this paragraph, the construction and equipment of any permanent fire-proof airport structure, at an airport having an area greater than one thousand acres, if the estimated cost of such structure is in excess of one million dollars, and the construction and equipment

of runways, taxi-strips or paved areas, except such as may be opened for use by the general public, on such airport, thirty years.

16. Dredging, filling, grading and drainage of airport property. The dredging, filling, drainage and grading of real property acquired for or used as an airport, having an area greater than one thousand acres, thirty years.

17. Airport hangars. The construction or purchase of an airport hangar if the estimated cost thereof as set forth in the resolution authorizing the issuance of obligations therefor is one million dollars or less and the hangar is not a class "A" building, fifteen years; if the estimated cost thereof is one million dollars or less and the hangar is a class "A" building, twenty years; if the estimated cost thereof is in excess of one million dollars, twenty-five years. The term class "A" building, as used in this subdivision, shall mean any such building as described in subdivision eleven of this paragraph.

18. Land acquisition and development for airport purposes. The acquisition of land in connection with the establishment, maintenance or operation of an airport having an area greater than one thousand acres, forty years.

18-a. The acquisition and installation of an above ground aircraft fuel farm at the Greater Rochester International Airport, including connecting pipes, valves, meters, pumps, concrete spill containment facility, and appurtenant facilities, twenty-five years.

19. Parks, playgrounds and recreational areas. The original improvement or embellishment of:

(a) A new park, playground or recreational area of not less than fifty acres, twenty years;

(b) An addition of not less than twenty-five acres to an existing park, playground or recreational area, including the improvement or embellishment, if any, of such existing park, playground or recreational area, twenty years;

(c) Any other park, playground or recreational area, fifteen years.

20. Highways, roads, streets, parkways and parking areas. The construction, reconstruction, widening or resurfacing of a highway, road, street, parkway or parking area, whether or not including sidewalks, curbs, gutters, drainage, landscaping, grading or improving the rights of way, or the elimination of any grade crossing (exclusive of bridges therefor) or improvements in connection therewith, if:

(a) pavement of sand and gravel, water bound macadam or penetration process with single surface treatment, five years;

(b) flexible pavement not specified in (a) or (c), ten years;

(c) flexible pavement with penetration macadam or plant mix bottom course and heavy duty, bituminous concrete wearing surface, fifteen years;

(d) rigid base (portland cement concrete) pavement with: sheet asphalt, bituminous concrete, granite block or asphalt block wearing surface, fifteen years;

(e) rigid pavement, namely reinforced portland cement concrete, fifteen years;

(f) parking areas regardless of kind of pavement, ten years.

20-a. County parkways. The construction, reconstruction, widening, straightening or improvement of a county parkway, meaning a restricted landscaped area traversed by a multiple-lane thoroughfare limited as to vehicular traffic, and owned and operated by a county, including all bridges, tunnels, overpasses, underpasses, interchanges, entrance plazas, approaches, toll houses, service areas, restaurants, service stations, service facilities, communications facilities and administration, storage, and other buildings which such county may deem necessary for the operation of such parkway, and all property, rights, easements and interests which may be acquired by such county in connection therewith, thirty-five years.

21. Land acquisition. (a) The acquisition of land or permanent rights in land not provided for in any other subdivision hereof, thirty years;

(b) The financing of the acquisition of land, permanent rights in land or temporary easements in land incidental to a capital improvement, inclusive of any administrative or other expenditures arising therefrom

or related thereto, if such acquisition and expenditures are financed from a fund into which are paid the proceeds of the sale of bonds or bond anticipation notes issued in anticipation of such bonds and out of which the cost of such acquisition and such expenditures are paid, thirty years.

22. Dredging and construction of dikes and bulkheads. The dredging and making navigable of creeks, streams, bays, harbors and inlets, whether or not including the construction, reconstruction of or addition to a dike, bulkhead, dam, sea wall, jetty or similar device for navigation purposes or to prevent the encroachment of or damage from flood or storm waters:

(a) Construction work of steel, stone or concrete, thirty years.

(b) Construction work of wood or partly of wood, twenty years.

(c) Dredging alone, five years.

23. Sewer and water connections. The construction or reconstruction of a sewer, water or other service connection from the service main in a highway, road, street or parkway to the curb or property line, when such improvement is not a part of the construction, reconstruction or addition to a water distribution or sewer system, ten years.

24. Curbs, sidewalks and gutters. The construction or reconstruction of a curb, sidewalk or gutter of brick, stone or concrete, not included in any other subdivision hereof, ten years.

25. Police and fire alarm systems and signal systems. The purchase or installation of a fire or police alarm, telegraph or telephone system or any other system of communication or transmission, or additions thereto, ten years.

26. Fire, police and ferry boats. The acquisition of a fire or police boat, propelled by mechanical power, ten years. The acquisition of a ferry boat, propelled by mechanical power, thirty-five years.

27. Fire-fighting vehicles and apparatus. The purchase of a motor vehicle used for fighting fires, other than a passenger vehicle having a

seating capacity of less than ten persons, whether or not including apparatus used in connection with such motor vehicle, or the purchase of such apparatus alone, if the estimated cost thereof, as set forth in the resolution authorizing the issuance of obligations therefor, is five thousand dollars or less, five years; if the estimated cost thereof is in excess of five thousand dollars, ten years; if the estimated cost thereof is in excess of fifty thousand dollars, twenty years.

27-a. Ambulances. The purchase of a motor vehicle which is specially designed for use for the treatment, care or transport of sick or injured persons, whether or not including equipment or furnishings used in connection with such a vehicle, ten years, or the purchase of original equipment or furnishings for such a vehicle or the replacement of equipment or furnishings for such a vehicle, five years.

27-b. Police emergency response vehicles. Notwithstanding the provisions of subdivision seventy-seven of this paragraph, the purchase of a motor vehicle that is specially designed for use for law enforcement purposes, including but not limited to responding to 911 calls or transporting persons under arrest or in police custody, and that is equipped with emergency vehicle lights and a police siren, five years.

28. Machinery and apparatus for construction and maintenance. The purchase of machinery or apparatus to be used for constructing, reconstructing, repairing, maintaining or removing the snow and ice from, any physical public betterment or improvement, other than machinery or apparatus which is to be permanently attached to or to form a part of any such betterment or improvement, five years if the cost is fifteen thousand dollars or less; ten years if the cost is over fifteen thousand dollars, but less than thirty thousand dollars; fifteen years if the cost is thirty thousand dollars or over.

29. Motor vehicles. The purchase of a motor vehicle, five years. The term "motor vehicle," as used in this subdivision, shall mean a vehicle propelled by any power other than muscular power, except

(a) a passenger vehicle, other than a school bus, having a seating

capacity of less than ten persons,

(b) a vehicle used for fighting fires,

(c) a motor cycle, traction engine, and electric truck with small wheels used in warehouses and railroad stations and a vehicle which runs only upon rails or tracks,

(d) machinery or apparatus for which a period of probable usefulness has been determined by subdivision twenty-eight of this paragraph,

(e) a vehicle which is specially designed for use for the treatment, care or transport of sick or injured persons,

(f) a zero-emission school bus as defined in section three thousand six hundred thirty-eight of the education law, and

(g) a vehicle that is specially designed for use for law enforcement purposes and that is equipped with emergency vehicle lights and a police siren.

29-a. Transit motor vehicles. The purchase of municipally owned omnibus or similar surface transit motor vehicles, ten years; and the purchase of zero-emission school buses owned by a school district defined pursuant to paragraph two of section 2.00 of this chapter, a city school district with a population of more than one hundred twenty-five thousand inhabitants, or board of cooperative educational services, eight years.

30. Water meters. The purchase or installation of a water meter, twenty years; the replacement of such water meter, twenty years. Provided, however, that if such purchase or installation is incidental to and in connection with the acquisition, construction or reconstruction of or addition to a water supply or distribution system, such purchase or installation of such water meter shall have the same period of probably usefulness as may be determined for such acquisition, construction or reconstruction of or addition to such system.

31. Voting machines. The purchase of a voting machine, ten years.

32. Equipment, machinery, apparatus or furnishings. The acquisition of original equipment, machinery, apparatus or furnishings for any physical public betterment or improvement or required for the purposes for which

the physical public betterment or improvement is to be used, not included in any other subdivision hereof, five years; the replacement of such equipment, machinery, apparatus or furnishings, whether or not the original acquisition thereof is included in any other subdivision hereof, five years, unless a longer period for the replacement thereof is prescribed in another subdivision hereof, in which case such other subdivision shall be applicable.

33. Judgments, claims, awards and determinations.

(a) The payment of (1) A judgment or a compromised or settled claim against a municipality, school district or district corporation, or

(2) An award or sum payable by a municipality, school district or district corporation pursuant to a determination by a court, or an officer, body or agency acting in an administrative or quasi-judicial capacity, five years, except as hereafter provided in this subdivision.

(b) The payment of any such judgment, claim, award or sum set forth in subdivision (a) above or any combination of such judgment or judgments, claim or claims, award or awards, or sum or sums, falling due in a single fiscal year, amounting to more than one per centum of the average assessed valuation of such municipality, school district or district corporation, ten years.

(c) The payment of any such judgment, claim, award or sum set forth in subparagraph (a) of this subdivision or any combination of such judgment or judgments, claim or claims, award or awards, or sum or sums, falling due in a single fiscal year, amounting to more than two per centum of the average assessed valuation of such municipality, school district or district corporation, fifteen years.

(d) Nothing in this subdivision shall be construed to prevent the payment of any such judgment, claim, award or sum for a capital improvement or equipment out of the proceeds of bonds issued for the financing of such capital improvement or equipment, or out of the proceeds of bond anticipation notes issued in anticipation of such bonds, except, however, that the payment of all or part of a judgment, claim, award or sum for a capital improvement (other than the acquisition of land or rights in land) or equipment, in excess of the amount authorized to be expended for such capital improvement or equipment shall be subject to the periods of probable usefulness of this

subdivision and except further, that item (b) of this subdivision shall not apply to a judgment, claim, award or sum for a capital improvement or equipment which, pursuant to this section, has a period of probable usefulness of five years or less.

* 33-a. Judgments, compromised claims or settled claims resulting from court orders on proceedings brought pursuant to article seven of the real property tax law. Notwithstanding the provisions of subdivision thirty-three of this paragraph, the payment in a single fiscal year of judgments, compromised claims or settled claims against a municipality, school district or district corporation resulting from court orders on proceedings brought pursuant to article seven of the real property tax law.

(a) Where the accumulated tax refunds to be paid by the municipal corporation liable therefore as a result of such court orders are more than one per centum but less than three per centum of that portion of the real property tax levy of such municipal corporation to be levied for its municipal purposes for the year in which payment is to be made, ten years; or

(b) Where the accumulated tax refunds to be paid by the municipal corporation liable therefore as a result of such court orders are more than three per centum but less than five per centum of that portion of the real property tax levy of such municipal corporation to be levied for its municipal purposes for the year in which payment is to be made, fifteen years; or

(c) Where the accumulated tax refunds to be paid by the municipal corporation liable therefore as a result of such court orders are more than five per centum of that portion of the real property tax levy of such municipal corporation to be levied for its municipal purposes for the year in which payment is to be made, twenty years.

* NB Expires June 15, 2028

33-a-1. Judgments, compromised claims, or settled claims resulting from section two hundred fourteen-g of the civil practice law and rules. Notwithstanding the provisions of subdivision thirty-three of this section, the payment of judgments, compromised claims, or settled claims against a school district, board of cooperative educational services, or school district created by special act of the legislature, resulting

from court orders on proceedings brought pursuant to section two hundred fourteen-g of the civil practice law and rules, up to thirty years.

33-b. Real property tax refunds and credits. Payments of exemptions, refunds, or credits for real property tax, sewer and water rents, rates and charges and all other real property taxes to be made by a municipality, school district or district corporation as a result of participating in the Superstorm Sandy assessment relief act, ten years.

33-c. Real property tax refunds and credits. Payments of exemptions, refunds, or credits for real property tax, sewer and water rents, rates and charges and all other real property taxes to be made by a municipality, school district or district corporation as a result of participating in the Mohawk Valley and Niagara county assessment relief act, ten years.

33-d. Real property tax refunds and credits. Payments of exemptions, refunds, or credits for real property tax, sewer and water rents, rates and charges and all other real property taxes to be made by a municipality, school district or district corporation as a result of participating in the Lake Ontario and connected waterways assessment relief act, ten years.

34. Certain assessable improvements. The financing of the construction of any physical public betterment or improvement, whether or not including the acquisition of land or rights in land therefor, the cost of which is determined or required by ordinance, resolution or local law to be paid completely by assessments upon the property benefited or partially by assessments upon the property benefited and the balance by assessments

(a) Upon the municipality or a subdivision or subdivisions thereof, or

(b) Upon the municipality and a subdivision or subdivisions thereof, if such betterment or improvement is financed through a special fund into which the proceeds of the sale of bonds and the assessments collected are paid and out of which the cost of such betterment or improvement is paid and such bonds are redeemed, whether or not interest thereon is paid from such fund, twelve years. This subdivision shall

apply only to betterments or improvements financed from such fund. Betterments or improvements which are paid for in whole or in part by assessments but which are not financed from such funds shall have the same period of probable usefulness as if they were paid for completely by ad valorem real estate taxes.

35. Unspecified betterments and improvements. The acquisition, construction or reconstruction of or addition to any physical public betterment or improvement not included in any other subdivision hereof, five years; if the useful life of a physical public betterment or improvement classified as a capital asset under generally accepted accounting principles for municipalities has been determined to be at least ten years by an appropriate engineering, architectural or other professional, ten years; if the useful life of a physical public betterment or improvement classified as a capital asset under generally accepted accounting principles for municipalities has been determined to be at least fifteen years by an appropriate engineering, architectural or other professional, fifteen years.

36. Tax and revenue anticipation. The temporary financing in anticipation of:

(a) The collection of real property taxes and assessments levied or to be levied, five years.

(b) The receipt of moneys from the state, or a local subdivision thereof, or the United States government, except the receipt of moneys described in subparagraph d of this subdivision, three years.

(c) The collection of sewer or water rents, rates or charges, or taxes other than real property taxes or the receipt of revenues from municipally owned and operated electric light and power plants or distribution systems or other utility plants or distribution systems, three years.

(d) The receipt of moneys (1) from the sale of real property, or any interest therein, acquired for or incidental to an urban renewal project; or (2) from the United States government pursuant to title one of the housing act of nineteen hundred forty-nine, as amended; or (3) from the state of New York pursuant to the general municipal law, five years.

37. Tax lien foreclosure expenditures. The financing of

(a) The protection of tax liens owned by a municipality, at a judicial sale of the real property affected by such tax liens in an action for the foreclosure of the tax liens of any other municipality on such real property, or

(b) The cost of the foreclosure of tax liens owned by a municipality, to an extent not exceeding fifty per centum of the amount of such tax liens owned by such municipality and provided further that there are not outstanding any notes, certificates or other evidences of indebtedness issued in anticipation of the levy or collection of taxes represented by such tax liens, five years.

38. Change of county fiscal year. In a county which, pursuant to the provisions of the county law, changes its fiscal year, the financing of the payment of obligations and other expenses of such county falling due during the period between the close of the former fiscal year and the beginning of the new fiscal year, five years.

39. Change of village fiscal year. In a village which, pursuant to the village law, changes its fiscal year, the finacing of the payment of obligations falling due during the period between the last day of the former fiscal year and the commencement of the new year and the other expenses of such village during such period, five years.

40. Miscellaneous expenditures. Any object or purpose set forth in section 29.00 or 29.20 of this article, if such object or purpose is to be financed by the issuance of budget notes or deficiency notes, three years.

41. Housing. The effectuating of any of the purposes of the public housing law, other than making loans to limited profit housing companies pursuant to article two of the private housing finance law, and other than making loans to owners of existing multiple dwellings, fifty years; bonds issued by a housing authority pursuant to section forty-one of the public housing law and guaranteed by a municipality pursuant to section ninety-five of the public housing law, five years, in addition to the

foregoing period of fifty years, for the temporary financing of a project prior to the permanent financing thereof; evidences of indebtedness issued to the state pursuant to paragraph c of section 20.00 of this chapter, three years, in addition to the foregoing period of fifty years for the temporary financing of a project prior to the permanent financing thereof; loans to limited profit housing companies pursuant to article two of the private housing finance law, fifty-five years; loans or grants to owners of existing private or multiple dwellings, non-residential property, or vacant land pursuant to the provisions of article eight, article eight-A, article eight-B, article eleven or article fifteen of the private housing finance law, or loans for the construction of multiple dwellings pursuant to article eleven of the private housing finance law, or loans or grants for the pre-development costs or construction of private or multiple dwellings pursuant to article twenty-two of the private housing finance law, thirty years.

41-a. The effectuating of any urban renewal program or part thereto pursuant to the general municipal law, fifty years. Nothing herein contained, however, shall prevent the application of the period of probable usefulness prescribed in any other subdivision of this section for any object or purpose constituting a separable part of an urban renewal program.

41-b. The effectuating of any of the purposes of section thirty-six-a of the private housing finance law, other than making loans to limited profit housing companies, forty-years. Nothing herein contained, however, shall prevent the application of the period of probable usefulness prescribed in any other subdivision of this section for any object or purpose constituting a separable part of a project within the scope of section thirty-six-a of the private housing finance law.

41-d. Urban development action area projects. The making of loans or grants to the owners of existing private or multiple dwellings, pursuant to article sixteen of the general municipal law, thirty years; site preparation undertaken by a municipality pursuant to article sixteen of the general municipal law, thirty years; loans or grants for the purpose

of projects undertaken pursuant to article three-A of the private housing finance law, thirty years; improvements associated with the construction or rehabilitation of private or multiple dwellings, pursuant to article sixteen of the general municipal law, thirty years.

41-e. Housing New York program act. The carrying out, financing or refinancing by the city of New York, by loans or otherwise, of programs and activities designed to achieve the purposes set forth in the opening paragraph and paragraphs (a) through (f) of subdivision two of section four of section one of chapter thirty-two of the laws of nineteen hundred eighty-six, as amended, such section one constituting the housing New York program act, thirty years.

42. Pension and retirement systems. The establishment of a pension or retirement system or fund on a solvent basis, twenty years.

* 42-a. Volunteer ambulance workers' service award program. The financing of prior service contributions authorized pursuant to subdivision two of section two hundred nineteen-f of the general municipal law by the sponsor of a service award program, including financing by a town on behalf of an ambulance district, or a town on behalf of a fire protection district which contracts with an ambulance service which is not organized pursuant to section two hundred nine-b of the general municipal law, five years.

* NB There are 2 sub 42-a's of par a

* 42-a. Defined benefit service award programs for volunteer ambulance workers. The financing of contributions to a service award program attributable to years of ambulance service rendered during the five years immediately preceding the adoption of the program, including financing by a town on behalf of an ambulance district, or a town on behalf of a fire protection district which contracts with an ambulance service which is not organized pursuant to section two hundred nine-b of the general municipal law, five years.

* NB There are 2 sub 42-a's of par a

43. Plans for post-war projects. The preparation of preliminary plans and detailed plans and specifications for a capital improvement which may be undertaken after the termination of the war, including test

borings or other extraordinary expenditures related thereto, state aid for which shall have been approved by the temporary state post-war public works planning commission pursuant to law, three years.

44. Tax maps. The original establishment and original preparation of tax maps and assessment maps which are not incidental to any other object or purpose specified in this paragraph, ten years; the original preparation of county-wide tax maps in accordance with the requirements of article fifteen-a of the real property tax law, including the compensation of cities, towns and villages for existing maps used in the preparation thereof, ten years.

45. Lot and block system of property registration. The original establishment and original preparation of a lot and block system of recording or registering the titles of real property, including the preparation of maps, surveys or plans incidental thereto, ten years.

46. Ferry terminals. The acquisition, construction, or reconstruction of or addition to ferry terminals, whether or not including the acquisition of land or rights in land, in connection therewith, twenty years.

47. Ferry boats. The acquisition of a system of ferry boat transportation, whether or not including franchises thereof, and including the acquisition, construction or reconstruction of ferry boats propelled by mechanical power, ten years.

48. Maps, assessments, determination of enhancements and apportionments of cost. In the case of river improvement or drainage improvement districts established by or under the supervision of the department of conservation, the original preparation of maps of the district, original assessments, determination of enhancements and apportionments of cost, surveys and studies in connection therewith, all of which matters are not incidental to any other object or purpose specified in this paragraph, five years.

49. Appraisals for equalization purposes. The expenses incurred by a

county for the employment of experts to appraise the value of real property within the county to assist the board of supervisors or commissioner of equalization in the county in determining just ratios for the equalization of assessed valuations of real property in the several tax districts of the county, five years.

50. Parking meters. The purchase and installation of parking meters, five years.

51 Planning for sewer systems or sewage treatment works. The preparation of preliminary plans and detailed plans, specifications and estimate for a sewer system or sewage treatment works, including the test borings or other extraordinary expenditures related hereto, state aid for which shall have been approved by the department of health pursuant to law, three years. If the cost of such preliminary plans and detailed plans, specifications and estimate, however, is to be financed as part of the cost of a sewer system or sewage treatment works in connection with which they are prepared, then and in such event they shall have the same period of probable usefulness as may be determined for the construction or reconstruction of or addition to such such sewer system or sewage treatment works.

52. Equipment used in connection with preparation of assessment rolls, tax billing and receipting, and accounting and tabulating equipment. The purchase of equipment or machinery in connection with preparation of assessment rolls, tax billing and receipting, and accounting and tabulating equipment, not included in any other subdivision hereof, five years.

53. Appraisals of real property for assessment. The expense incurred by a municipality in the employment of experts to appraise the value of real property within the municipality to assist in the assessment thereof for purposes of taxation, including a "revaluation" or "update", as such terms are defined in the real property tax law, five years.

53-a. Installation of computer assisted system for the preparation and maintenance of assessment and tax rolls including computer assisted tax

accounting system. The expense incurred by a municipality in the installation of a computer assisted system for the preparation and maintenance of assessment and tax rolls, and the installation of a computer assisted tax accounting system, including data collection, computer hardware and software, ten years.

54. Golf courses. The construction or acquisition of a golf course, whether or not including buildings appurtenant or incidental thereto, land or rights in land, original furnishings and equipment and the improvement of such land for use as a golf course, twenty years; the construction of an addition or additions to or reconstruction of a golf course, whether or not including buildings appurtenant or incidental thereto or the installation of water sprinkling systems or electric illuminating systems and appurtenances thereto in an existing golf course fifteen years.

55. Boardwalks. The acquisition, construction or reconstruction of, or additions to a boardwalk adjacent to the Atlantic Ocean, a lake, bay, river or other large body of water, which walk is constructed of wood or more durable materials on heavy piling and is at least twenty feet in width, ten years.

56. Fire safety and prevention programs. The financing of a program for fire safety and fire prevention in relation to one or more buildings by any municipality or school district, including one or more of the following: the installation, construction or reconstruction of a sprinkler system, fire alarm system, fire escape, fire tower, fire door, illuminated exit sign, or of any other improvement or system in a building to eliminate fire hazards or to provide for the safety of persons and property in the event of fire therein, or the acquisition of fire extinguishers or other equipment for such purposes, if the estimated aggregate cost thereof, as set forth in the resolution authorizing the issuance of obligations therefor, is less than ten thousand dollars, five years; if the estimated aggregate cost thereof is ten thousand dollars or more, ten years; provided, however, that if a different period for the installation, construction, reconstruction or acquisition of any item or class of items of the improvement or

equipment included in such program is prescribed in another subdivision hereof, such other subdivision shall be applicable to such item or class of items when the expenditure therefor is not to be financed as a fire safety and fire prevention program pursuant to the provisions of this subdivision.

* 57. Tree rehabilitation and replacement programs. The financing of a program for the rehabilitation and replacement of ornamental shade trees within the limits of a municipality, including as a part of any such program the acquisition, growing, planting, preservation, removal, disposal and replacement of trees, five years.

* NB There are 3 sub 57's of par a

* 57. Hydraulic and mechanical dredges. Dredges, both hydraulic and mechanical, used in dredging creeks, streams, bays, harbors and inlets and the construction of dikes, bulkheads, dams, sea walls and jettys, fifteen years.

* NB There are 3 sub 57's of par a

* 57. Workmen's compensation self-insurance plans. (a) Payments required of a municipality, school district or district corporation upon entry to or withdrawal from a county self-insurance plan, five years, except that if the amount of such payment exceeds one per centum of the average assessed valuation of such municipality, school district or district corporation, ten years.

(b) The amount of an apportionment payable by a participating municipality or fire district upon changing to a county self-insurance plan in accordance with the transition provisions of section seventy-five of the workmen's compensation law, five years, except that if the amount of such payment exceeds one per centum of the average assessed valuation of such municipality or district corporation, ten years.

* NB There are 3 sub 57's of par a

58. Steam plants or distribution systems. The acquisition, construction or reconstruction of or addition to a steam plant or distribution system, whether or not including buildings, land or rights in land, original furnishings, equipment, machinery or apparatus, or the replacement of such equipment, machinery or apparatus, thirty years; the replacement of such furnishings, ten years.

58-a. Hot water heating plants or distribution systems. The acquisition, construction or reconstruction of or addition to a hot water heating plant or distribution system, whether or not including buildings, land or rights in land, original furnishings, equipment, machinery or apparatus, or the replacement of such equipment, machinery or apparatus, thirty years; the replacement of such furnishings, ten years.

59. Retroactive social security coverage. Where an irrevocable election is made to finance all or part of the employer's share of the cost of retroactive coverage provided to employees under the federal old-age and survivors insurance system pursuant to section one hundred thirty-eight-a of the retirement and social security law and where an insufficient or no provision is or has been made in the annual budget for such cost, provided no part of such share has been or is financed by the issuance of budget notes, three years.

60. Current social security coverage. All or part of the employer's share of the cost of current coverage provided to employees under the federal old-age and survivors insurance system pursuant to the retirement and social security law, for the period January first, nineteen hundred fifty-eight to June thirtieth, nineteen hundred fifty-nine, not exceeding seventeen million dollars, three years.

61. Artificial swimming pools. The construction of artificial swimming pools, twenty years. The reconstruction of artificial swimming pools, fifteen years.

* 62. Skiing developments. The construction of a skiing development, including: ski lifts and other original facilities, equipment and furnishings; buildings appurtenant or incidental thereto; access roads and parking areas; land or rights of land, and the improvement of such land for use as a skiing development; twenty years.

* NB There are 2 sub 62's of par a

* 62. a. Planning for future capital improvements. The preparation pursuant to section ninety-nine-d of the general municipal law of surveys, preliminary plans and detailed plans, specifications and

estimates necessary for planning for a capital improvement which it is contemplated might be undertaken in the future, five years. If the cost of such surveys, preliminary plans and detailed plans, specifications and estimates, however, is to be financed as part of the cost of the capital improvement in connection with which they are prepared, then and in such event they shall have the same period of probable usefulness as may be determined for such capital improvement.

b. In the event that any such capital improvement is financed in whole or in part pursuant to this chapter after the commencement of the financing of the cost of any such surveys, preliminary plans and detailed plans, specifications and estimates, and if the period of five years shall not have elapsed since the date of issuance of the first obligation or obligations for such surveys, preliminary plans and detailed plans, specifications and estimates, then the period of probable usefulness for such surveys, preliminary plans and detailed plans, specifications and estimates, may be increased so that the period of probable usefulness thereof shall be equal to the period of probable usefulness of the capital improvement for which the financing of such surveys, preliminary plans and detailed plans, specifications and estimates was originally commenced less the period of time which shall have elapsed from the date of issuance of the first obligation or obligations therefor to the date of issuance of the first obligation or obligations for such capital improvement.

* NB There are 2 sub 62's of par a

* 63. System of permanent personal registration of voters. The original establishment and original preparation of a system of permanent personal registration of voters including the purchase of equipment and recording material required in connection therewith, ten years.

* NB There are 2 sub 63's of par a

* 63. Placing of fill. The placing of earth, rocks, gravel or hydraulic fill on land acquired for a public purpose in connection with the improvement thereof, including acquisition and transportation, thirty years.

* NB There are 2 sub 63's of par a

64. Comprehensive master plans. The preparation of a comprehensive

master plan for the development of the entire area of the municipality, five years.

66. Equipment for county police district or department. The purchase of equipment, machinery, apparatus or furnishings from any town or village incident to the creation or establishment of a county police department or district which includes such town or village, five years.

70. State office building projects in certain cities. The construction of one or more office buildings and the construction, reconstruction or provision of other public improvements and appurtenances pursuant to section twenty-e of the general city law, whether or not including demolition, grading or improvement of site, original furnishings, equipment, machinery or apparatus required for the purposes for which such buildings, public improvements and appurtenances are to be used, forty years; the acquisition of land or permanent rights in land pursuant to such section of the general city law, forty years.

* 71. State office building projects in certain counties. The construction of one or more office buildings and the construction, reconstruction or provision of other public improvements and appurtenances pursuant to section eight hundred fifty of the county law, whether or not including demolition, grading or improvement of site, original furnishings, equipment, machinery or apparatus required for the purposes for which such buildings, public improvements and appurtenances are to be used, forty years; the acquisition of land or permanent rights in land pursuant to such section of the county law, forty years.

* NB There are 2 sub 71's of par a

* 71. Special population census. The expenses incurred by a county, city, town, or village to conduct a special population census supervised by the United States bureau of the census pursuant to a contract made pursuant to section twenty of the general municipal law, three years.

* NB There are 2 sub 71's of par a

* 72. Records preservation. The cost of the establishment of a system for the preservation of public records by microfilm reproduction or digital image technology, including the original preparation of microfilm negatives, the conversion of paper records or microfilm negatives to digital images, and the purchase of original equipment and

apparatus required for viewing, copying and storage purposes, five years.

* NB There are 3 sub 72's of par a

* 72. Traffic signals, traffic signal systems, traffic signs and traffic sign supports.

(a) The purchase of traffic signals and traffic signal systems, twenty years.

(b) The purchase of traffic signs and traffic sign supports, ten years.

* NB There are 3 sub 72's of par a

* 72. Codification of laws, ordinances, codes, resolutions, rules or regulations. The initial cost of codifying or recodifying the laws, ordinances, codes, resolutions, rules or regulations of or applicable to a municipality, including the fees and expenses of experts, legal advertising costs, and the initial cost of printing or otherwise reproducing copies of any such codification or recodification for municipal use and to make copies available to the public, but not including the salaries and expenses of officers and regular employees of the municipality, three years.

* NB There are 3 sub 72's of par a

73. Job and business opportunity expansion programs of municipalities. The planning and effectuation of any program, activity or project by a municipality, either directly by the municipality or by contract or by any other lawful means, to create, improve or expand job or business opportunities or job or business training, or both, for persons in the municipality as to whom such opportunities or training are lacking or inadequate, so as to enable such persons to earn enough to maintain a decent standard of living, thirty years. Nothing herein contained however shall prevent the application of the period of probable usefulness prescribed in any other subdivision of this section for any object or purpose constituting a separable part of such program, activity or project.

74. Equipment for off-track, pari-mutuel betting. In the case of any municipality in which the conduct of off-track, pari-mutuel betting on horse races is authorized by law, the purchase by such municipality of

equipment, machinery, apparatus or furnishings incident to the conduct of such betting, including equipment, machinery, apparatus or furnishings for use in the establishment or operation of off-track betting offices, facilities or premises, or in providing communications and transmission systems and facilities in connection therewith, ten years.

75. Loans for hospital construction. The making of loans of money or credit to or in aid of any eligible corporation or association for the purpose of providing hospital or other facilities for the prevention, diagnosis or treatment of human disease, pain, injury, disability, deformity or physical condition, and for facilities incidental or appurtenant thereto, as may be authorized by law pursuant to section seven of article seventeen of the state constitution, thirty years.

76. Exterior cleaning and beautification of public buildings and monuments owned by a municipality, ten years.

* 77. Passenger vehicle other than a school bus. The purchase of a passenger vehicle, other than a school bus, having a seating capacity of less than ten persons, when purchased to replace a similar vehicle previously in service for three years or more, or in the case of a police or fire vehicle, in service for one year or more, three years.

* NB There are 2 sub 77's of par a

* 77. In the city of New York a comprehensive program of renovation or improvement of transit facilities or the water supply system or a public or school building or playground or of a public park and of the lighting, plumbing, ventilating and communication systems in such building, playground or park, five years. Nothing herein contained, however, shall prevent the application of the period of probable usefulness prescribed in any other subdivision of this section for any object or purpose constituting a separable part of such program.

* NB There are 2 sub 77's of par a

* 78. Payments by the city of New York to the housing finance agency. Any payment of monies by the city of New York to the New York state housing finance agency or any bank or trust company organized under the laws of the state of New York or national banking association doing business in the state of New York or any person, firm or corporation

which holds such monies for payment to such agency, if such monies, together with the income earned thereon, are used to make, or discharge such ctiy's obligation to make, in whole or in part, payments which such city is required to make to such agency in each of three or more consecutive fiscal years of such city under a lease, sublease or other agreement with respect to a health facility constructed, acquired, reconstructed, rehabilitated or improved by the health and mental hygiene facilities improvement corporation, three years.

* NB There are 2 sub 78's of par a

* 78. Payments by the city of New York. Any payment of moneys by the city of New York to the lessor or sublessor of real property leased or subleased for any public or municipal purpose or any bank or trust company organized under the laws of the state of New York or national banking association doing business in the state of New York or any person, firm or corporation which holds such moneys for payment to such lessor or sublessor, if such moneys, together with the income earned thereon, are used to make, or discharge such city's obligation to make, in whole or in part, payments which are required to be made to such lessor or sublessor in each of three or more consecutive fiscal years of such city under a lease or sublease with respect to such real property, three years.

* NB There are 2 sub 78's of par a

79. The effectuation of any program to pay benefits and provide other social and technical assistance to residential tenants eligible for public assistance whose relocation is necessitated by a condition dangerous to life or health, five years. Nothing herein contained, however, shall prevent the application of the period of probable usefulness prescribed in any other subdivision of this paragraph for any object or purpose constituting a separable part of such program.

80. Pedestrian malls. The construction or reconstruction of or addition to a pedestrian mall, whether or not including land or rights in land or the construction or acquisition of public improvements and appurtenances required for the purpose for which such pedestrian mall will be used, twenty years; the replacement of such public improvements and appurtenances, ten years. The term "pedestrian mall", as used in

this subdivision, shall mean a public thoroughfare designed as a promenade for pedestrians from which motorized vehicles are to be restricted or prohibited.

81. Computer assisted integrated financial management and accounting system. (a) The expenses incurred by a municipality, for the acquistition and installation of a new computer assisted integrated financial management and accounting system, including computer hardware, ten years.

(b) Computer software incidental to the acquisition and installation of a new computer assisted integrated financial management and accounting system, five years.

82. Computer-aided police emergency dispatch systems in the county of Nassau. (a) The expenses incurred by a municipality in the county of Nassau for the acquisition and installation of a new computer-aided police dispatch system, including computer hardware, ten years.

(b) The expenses incurred by a municipality in the county of Nassau for the acquisition of computer software incidental to the acquisition and installation of a new computer-aided police dispatch system, five years.

83. Certain liability insurance. Payments, other than annual insurance premiums, required by a county, town, city, village, district corporation (as defined in paragraph three of section 2.00 of this chapter), school district, city school district, or school district in a city, as a subscriber of a municipal reciprocal insurer formed under article sixty-one of the insurance law, five years, except where such payments amount to more than one percent of the full equalized valuation of such public entity, ten years.

84. Educational facilities. The acquisition, construction, reconstruction, improvement, rehabilitation, repair, furnishing or equipping of, or other provision for educational facilities, as defined in section twenty-five hundred ninety-a of the education law, or the implementation of the five-year educational facilities capital plan of the board of education of the city school district of the city of New

York, thirty years.

85. Payment of amortized amounts for retirement contributions. Payment of the amortized amounts outstanding pursuant to section seventeen-a and section three hundred seventeen-a of the retirement and social security law and section five hundred twenty-one of the education law, including the refinancing of such amounts as authorized by paragraph n of subdivision two of such section five hundred twenty-one, the period of time then remaining for the amortization of amounts under such statutes; provided, however, no indebtedness shall be issued if the remaining amortization period is less than five years.

85-a. Payments for the separation incentive program adopted in nineteen hundred ninety-five by the enlarged city school district of the city of Middletown, Orange county pursuant to an agreement between the district's various collective bargaining groups and the enlarged city school district of Middletown, five years.

85-b. Two thousand four--two thousand five retirement contributions. Payments made by participating employers to the New York state and local employees' retirement system and the New York state and local police and fire retirement system for the two thousand four-two thousand five fiscal year of the retirement systems, but only up to a maximum of the "amount eligible for amortization" pursuant to section seventeen-b or three hundred seventeen-b of the retirement and social security law, ten years; provided, however, that in no event shall the amount of such debt, when added to any amounts amortized pursuant to section seventeen-b or three hundred seventeen-b of the retirement and social security law, exceed the "amount eligible for amortization" as defined in section seventeen-b or three hundred seventeen-b of the retirement and social security law.

85-c. Two thousand five--two thousand six retirement contributions. Payments made by participating employers to the New York state and local employees' retirement system and the New York state and local police and fire retirement system for the two thousand five--two thousand six fiscal year of the retirement systems, but only up to a maximum of the

"amount eligible for amortization" pursuant to section seventeen-c or three hundred seventeen-c of the retirement and social security law, ten years; provided, however, that in no event shall the amount of such debt, when added to any amounts amortized pursuant to section seventeen-c or three hundred seventeen-c of the retirement and social security law, exceed the "amount eligible for amortization" as defined in section seventeen-c or three hundred seventeen-c of the retirement and social security law.

85-d. Two thousand six--two thousand seven retirement contributions. Payments made by participating employers to the New York state and local employees' retirement system and the New York state and local police and fire retirement system for the two thousand six--two thousand seven fiscal year of the retirement systems, but only up to a maximum of the "amount eligible for amortization" pursuant to section seventeen-d or three hundred seventeen-d of the retirement and social security law, ten years; provided, however, that in no event shall the amount of such debt, when added to any amounts amortized pursuant to section seventeen-d or three hundred seventeen-d of the retirement and social security law, exceed the "amount eligible for amortization" as defined in section seventeen-d or three hundred seventeen-d of the retirement and social security law.

85-e. Payments by the city of Long Beach to or for the benefit of employees upon separation from employment, as have been or may be approved by the city and including, but not limited to, cash payment for separation incentives, voluntary early retirement incentive programs and/or payment of the monetary value of accrued and accumulated but unused and unpaid sick leave, personal leave, holiday leave, vacation time, time allowances granted in lieu of overtime compensation, premiums or contributions with respect to health, dental and vision care insurance plans for the fiscal year in which such separation occurs, and any other forms of payment required to be paid to or for the benefit of such employees in connection with the separation from employment, five years.

* 86. Soft-body armor and semi-automatic pistols in municipalities, for use by police departments of such municipalities. (a) The expenses

incurred by municipalities for the acquisition of soft-body armor of such municipalities, five years.

(b) The expenses incurred by municipalities for the acquisition of semi-automatic pistols, five years.

* NB There are 2 sub 86's of par a

* 86. Soft-body armor and semi-automatic pistols in the cities of Long Beach and Glen Cove, Nassau county, for use by police departments of such cities. (a) The expenses incurred by the city of Long Beach or the city of Glen Cove in the county of Nassau for the acquisition of soft-body armor, five years.

(b) The expenses incurred by the city of Long Beach or the city of Glen Cove in the county of Nassau for the acquisition of semi-automatic pistols, five years.

* NB There are 2 sub 86's of par a

* 88. Criminal justice information system in the county of Suffolk. The expenses incurred by the county of Suffolk for the acquisition and installation of a criminal justice information system, including computer hardware and software, reconstruction of county buildings and facilities required in connection with such installation and furnishings and equipment to be used in connection with such system, ten years.

* NB There are 2 sub 88's of par a

* 88. Underground liquid fuel tanks. (a) the acquisition and installation of tanks for the storage of liquid fuel at ambient pressure, including connected pipes, valves, meters, pumps, leak detection equipment and vent alarms and the construction of groundwater monitoring wells, fifteen years;

(b) the excavation, emptying or disposal of such existing tanks or their contents, ten years.

* NB There are 2 sub 88's of par a

89. One or more objects or purposes for which a period of probable usefulness has been determined under any other subdivision of this paragraph to be at least five years, five years.

90. One or more objects or purposes for which a period of probable usefulness has been determined under any other subdivision of this paragraph to be at least ten years, ten years.

91. One or more objects or purposes for which a period of probable usefulness has been determined under any other subdivision of this paragraph to be at least fifteen years, fifteen years.

92. One or more objects or purposes for which a period of probable usefulness has been determined under any other subdivision of this paragraph to be at least twenty years, twenty years.

93. One or more objects or purposes for which a period of probable usefulness has been determined under any other subdivision of this paragraph to be at least twenty-five years, twenty-five years.

94. One or more objects or purposes for which a period of probable usefulness has been determined under any other subdivision of this paragraph to be at least thirty years, thirty years.

95. Payment by Suffolk county for the retirement incentive programs adopted in nineteen hundred ninety-five in accordance with the provisions of chapter twelve of the laws of nineteen hundred ninety-five and in nineteen hundred ninety-seven in accordance with the provisions of chapter forty-one of the laws of nineteen hundred ninety-seven, and payment by Suffolk county for past service payments pursuant to any special retirement plan for sheriffs, undersheriffs and deputy sheriffs in accordance with the provisions of chapter one hundred sixty-five of the laws of nineteen hundred ninety-five, the time remaining as the payment period under such statutes.

96. Payment by the village of Rockville Centre, in the county of Nassau, of contributions to the New York state and local police and fire retirement system to provide additional pension benefits, pursuant to section three hundred eighty-four-e of the retirement and social security law, to police officers employed by such village, ten years.

97. Educational facilities. The acquisition, construction, reconstruction, improvement, rehabilitation, repair, furnishing or equipping of a school construction project eligible for the

apportionment of aid pursuant to subdivision six of section thirty-six hundred two of the education law, thirty years.

98. Communication and computer equipment directly related to the receipt of wireless 911 calls and the dispatch of emergency services in response to such call, including costs associated with the local government cellular emergency 911 program authorized pursuant to section sixteen hundred eighty-nine-g of the public authorities law, ten years.

* 99. Payment for a retirement incentive program adopted in accordance with the provisions of part A of chapter sixty-nine of the laws of two thousand two and payment for any outstanding obligations for any retirement incentive program adopted in accordance with any legislation prior to such date, five years.

* NB There are 2 sub 99's of par a

* 99. Payment by the city of Albany, in the county of Albany, of contributions to the New York state and local police and fire retirement system to reopen the optional twenty year retirement plan to certain firefighters in the city of Albany and to provide additional pension benefits, pursuant to section three hundred eighty-four-e of the retirement and social security law, to firefighters employed by such city, twenty years.

* NB There are 2 sub 99's of par a

* 100. Certain retirement prior service contributions. Contributions to the New York state and local police and fire retirement system for benefits provided pursuant to section three hundred eighty-four-e of the retirement and social security law that are attributable to service rendered prior to the adoption of such section, and which are being amortized over ten years or less, the lesser of ten years or the period of time remaining to pay such contributions to such retirement system.

* NB There are 2 sub 100's of par a

* 100. Payment by the Ridge Road fire district, in the county of Monroe, of contributions to the New York state and local police and fire retirement system to provide additional pension benefits, pursuant to section three hundred eighty-four-e of the retirement and social security law, to all eligible firefighters employed by such fire district, five years.

* NB There are 2 sub 100's of par a

* 101. Payment of certain negotiated benefits by the village of Haverstraw. Payment of negotiated benefits pursuant to collective bargaining agreements to retiring or transferring village police officers in connection with the disbanding of the village of Haverstraw police department, five years, except that if the amount of such payments in any fiscal year exceeds one per centum of the average assessed valuation of such village, ten years.

* NB There are 2 sb 101's

* 101. One or more objects or purposes for which a period of probable usefulness has been determined under any other subdivision of this paragraph to be at least thirty-five years, thirty-five years.

* NB There are 2 sb 101's

102. One or more objects or purposes for which a period of probable usefulness has been determined under any other subdivision of this paragraph to be at least forty years, forty years.

103. One or more objects or purposes for which a period of probable usefulness has been determined under any other subdivision of this paragraph to be at least fifty years, fifty years.

* 104. Payments of a targeted retirement program by the county of Rockland incentive payments by the county of Rockland with respect to a targeted retirement program for current employees, ten years.

* NB There are 2 sb 104's

* 104. Payments by the county of Nassau to employees upon separation from employment, as may be approved by the county and including, but not limited to, cash payment for separation incentives and/or payment of the monetary value of accrued and accumulated but unused and unpaid sick leave, personal leave, holiday leave, vacation time, time allowances granted in lieu of overtime compensation and any other forms of payment required to be paid to such employees upon separation from employment, ten years.

* NB There are 2 sb 104's

* 105. Payments by the town of East Hampton, county of Suffolk to employees upon separation from employment, as may be approved by the town and including, but not limited to, cash payment for separation incentives and/or payment of the monetary value of accrued and

accumulated but unused and unpaid sick leave, personal leave, holiday leave, vacation time, time allowances granted in lieu of overtime compensation and any other forms of payment required to be paid to such employees upon separation from employment, ten years.

* NB There are 2 sb 105's

* 105. Payments by the town of Stony Point to or for the benefit of employees upon separation from employment, as may be approved by the town and including, but not limited to, cash payment for separation incentives and/or payment of the monetary value of accrued and accumulated but unused and unpaid sick leave, personal leave, holiday leave, vacation time, time allowances granted in lieu of overtime compensation, premiums or contributions with respect to health, dental and vision care insurance plans for the fiscal year in which such separation occurs, and any other forms of payment required to be paid to or for the benefit of such employees in connection with the separation from employment, ten years.

* NB There are 2 sb 105's

* 106. Payments by the town of Southampton to or for the benefit of employees upon separation from employment, as may be approved by the town and including, but not limited to, cash payment for separation incentives and/or payment of the monetary value of accrued and accumulated but unused and unpaid sick leave, personal leave, holiday leave, vacation time, time allowances granted in lieu of overtime compensation, premiums or contributions with respect to health, dental and vision care insurance plans for the fiscal year in which such separation occurs, and any other forms of payment required to be paid to or for the benefit of such employees in connection with the separation from employment, ten years.

* NB There are 4 sb 106's

* 106. Payments by the village of Lynbrook, in the county of Nassau, made on or after April first, two thousand eleven, to employees upon separation from employment, as may be approved by such village and including, but not limited to, cash payment for separation incentives and/or payment of the monetary value of accrued and accumulated but unused and unpaid sick leave, personal leave, holiday leave, vacation time, time allowances granted in lieu of overtime compensation and any other forms of payment required to be paid to such employees upon

separation from employment, ten years.

* NB There are 4 sb 106's

* 106. Payments by the town of Oyster Bay to employees upon separation from employment, as may be approved by the town and including, but not limited to, such payments, cash payment for separation incentives and/or payment of the monetary value of accrued and accumulated but unused and unpaid sick leave, vacation time, and any other forms of payment required to be paid to such employees upon separation from employment, ten years.

* NB There are 4 sb 106's

* 106. Any payments by the city of Glen Cove made after January first, two thousand twelve to employees upon separation from employment, as may be approved by the city and including, but not limited to, cash payment for separation incentives and/or payment of the monetary value of accrued and accumulated but unused and unpaid sick leave, personal leave, holiday leave, vacation time, time allowances granted in lieu of overtime compensation and any other forms of payment required to be paid to such employees upon separation from employment, ten years.

* NB There are 4 sb 106's

107. Payment by the city of Elmira, county of Chemung, of the past service cost due to the New York state and local police and fire retirement system to provide additional pension benefits pursuant to sections three hundred seventy-five-i and three hundred seventy-five-j of the retirement and social security law to eligible firefighters employed by the city of Elmira, ten years.

* 108. Payments by the town of Hempstead, county of Nassau, to employees upon separation from employment, as may be approved by the town and including, but not limited to, such payments, cash payment for separation incentives and/or payment of the monetary value of accrued and accumulated but unused and unpaid sick leave, vacation time, and any other forms of payment required to be paid to such employees upon separation from employment, ten years.

* NB There are 2 sb 108's

* 108. Intangible assets. The acquisition or development of an intangible asset that is classified as a capital asset under generally accepted accounting principles for municipalities and that has been

determined to have a useful life of at least five years by an appropriate engineering or other professional, five years.

* NB There are 2 sb 108's

* 109. Lead service line replacement programs established by a municipality, school district or district corporation, including, but not limited to programs that inventory, design and replace publicly owned and privately owned lead service lines within an established water system, thirty years. As used in this subdivision, "lead service line" means a service line made in whole or in part of lead, which connects a water main to a building inlet. A lead service line may be owned by the water system, a property owner, or both. A lead gooseneck, pigtail, or connector shall be eligible for replacement regardless of the service line material to which a lead gooseneck, pigtail, or connector is attached. Gooseneck, pigtail, or connector means a short section of piping, typically not exceeding two feet, which can be bent and used for connections between rigid service piping. A galvanized iron or steel service line is considered a lead service line if it ever was or is currently downstream of any lead service line or service line of unknown material.

* NB There are 2 sb 109's

* 109. For acquisition, construction, or replacement of broadband and related telecommunications infrastructure pursuant to section ninety-nine-y of the general municipal law, ten years.

* NB There are 2 sb 109's

110. Septic systems. The acquisition, construction, or reconstruction of or addition to septic systems funded by programs established by the county of Suffolk, twenty-five years.

b. The finance board or other body or official designated by law shall have the power to determine, prior to the contracting of an indebtedness for any object or purpose specified in paragraph a of this section, or a class thereof, the period of probable usefulness thereof, but the period so determined shall in no event exceed the period determined by this section. In those municipalities in which the finance board has such power, the finance board may, by resolution, delegate such power to such other body or official as it may designate, in which event such body or

official shall exercise such power until the finance board, by resolution, shall elect to reassume the same. If a body other than the finance board makes such determination it shall do so by resolution and it shall file a certified copy thereof with the finance board. If an official makes such determination he shall do so by a certificate properly dated and signed by him, and he shall file such certificate with the finance board.

c. The agency exercising the power to determine the period of probable usefulness, pursuant to paragraph b above, shall also determine which subdivision of paragraph a of this section applies to such object or purpose, or class thereof. If the indebtedness which is to be contracted for such object or purpose, or class thereof, is to be evidenced by obligations, such determination shall become conclusive upon the sale of such obligations. If a body other than the finance board makes such determination it shall do so by resolution and it shall file a certified copy thereof with the finance board. If an official makes such determination he shall do so by a certificate properly dated and signed by him, and he shall file such certificate with the finance board.