§ 102. Definitions. When used in this chapter, unless otherwise expressly stated or unless the context otherwise requires:

1. "Assessing unit" means: (a) a city, town, or county with the power to assess real property, unless the city, town or county is part of a consolidated assessing unit;

(b) a consolidated assessing unit; or

(c) a village as provided in section fourteen hundred two of this chapter.

2. "Assessment" means a determination made by assessors of (1) the valuation of real property, including the valuation of exempt real property and (2) whether or not real property is subject to taxation or special ad valorem levies.

3. "Assessors" mean an elected or appointed officer or body of officers charged by law with the duty of assessing real property in an assessing unit for the purposes of taxation or special ad valorem levies, for county, city, town, village, school district or special district purposes.

4. "Board of assessment review" means the body of officers as constituted by subdivision one of section five hundred twenty-three of this chapter and, in the case of villages, by subdivision one of section fourteen hundred eight of this chapter which is empowered to hear and determine complaints in relation to assessments.

4-a. "Chief executive officer" means (a) in the case of cities, the mayor, except in cities having a city manager in which case it shall mean the city manager, (b) in the case of villages, the mayor and (c) in the case of towns, the supervisor.

5. "Collecting officer" means an elected or appointed officer of any municipal corporation or special district authorized by law to receive and collect taxes, special ad valorem levies or special assessments.

5-a. "Commissioner" means the commissioner of taxation and finance.

6. "Comptroller" means the state comptroller.

6-a. "Consolidated assessing unit" means an assessing unit established pursuant to article sixteen of this chapter.

7. "County equalization agency" means the board of supervisors, commissioners of equalization or other county agency authorized by this chapter or any other law to establish county equalization rates.

8. "County equalization rate" means the percentage of full value at which taxable real property in a city or town is assessed as determined by a county equalization agency for purposes of apportioning county real property taxes.

9. "County treasurer" means the chief fiscal officer of a county charged by law with performing the duties of treasurer, by whatever name known or called.

9-a. "Infant" or "minor" means a person who has not attained the age of eighteen years.

9-b. "Department" means the department of taxation and finance.

10. "Municipal corporation" means a county, city, town, village or school district.

11. "Parcel" means a separately assessed lot, parcel, piece or portion of real property, except publicly owned bridges and land used for street, road, highway or parkway purposes. A parcel shall not be bisected by a municipal corporation boundary line except that in a special assessing unit a parcel may be bisected by a school district or village boundary line.

12. "Real property", "property" or "land" mean and include:

(a) Land itself, above and under water, including trees and undergrowth thereon and mines, minerals, quarries and fossils in and

under the same, except mines belonging to the state;

(b) Buildings and other articles and structures, substructures and superstructures erected upon, under or above the land, or affixed thereto, including bridges and wharves and piers and the value of the right to collect wharfage, cranage or dockage thereon;

(c) Surface, underground or elevated railroads, and railroad structures, substructures and superstructures, tracks and the metal thereon, branches, switches and other fixtures permitted or authorized to be made, laid or placed in, upon, above or under any public or private street or place;

(d) When owned by a telephone company all telephone and telegraph lines, wires, poles, supports and inclosures for electrical conductors upon, above and underground. For purposes of this paragraph the term "real property" shall not include station connections and the term "telephone company" shall mean a company subject to regulation by the public service commission which provides, to the general public within its local exchange area, non-cellular switched local exchange telephone service at the points of origination and termination of the signal.

(e) Mains, pipes and tanks permitted or authorized to be made, laid or placed in, upon, above or under any public or private street or place for conducting steam, heat, water, oil, electricity or any property, substance or product capable of transportation or conveyance therein or that is protected thereby;

(f) Boilers, ventilating apparatus, elevators, plumbing, heating, lighting and power generating apparatus, shafting other than counter-shafting and equipment for the distribution of heat, light, power, gases and liquids, but shall not include movable machinery or equipment consisting of structures or erections to the operation of which machinery is essential, owned by a corporation taxable under article nine-a of the tax law, used for trade or manufacture and not essential for the support of the building, structure or superstructure, and removable without material injury thereto;

(g) Forms of housing adaptable to motivation by a power connected thereto, commonly called "trailers" or "mobile homes", which are or can be used for residential, business, commercial or office purposes, except those (1) located within the boundaries of an assessing unit for less than sixty days, (2) unoccupied and for sale or (3) "recreational

vehicles" that are four hundred square feet or less in size, self propelled or towable by an automobile or light duty truck and used as temporary living quarters for recreational, camping, travel or seasonal use. The value of any trailer or mobile home shall be included in the assessment of the land on which it is located; provided, however, that if either the trailer or mobile home or the land on which it is located is entitled to any exemption pursuant to article four of this chapter, other than the exemption authorized by section four hundred twenty-five of this chapter, such trailer or mobile home shall be separately assessed in the name of the owner thereof;

(h) Special franchises as defined in subdivision seventeen of this section.

(i) When owned by other than a telephone company as such term is defined in paragraph (d) hereof, all lines, wires, poles, supports and inclosures for electrical conductors upon, above and underground used in connection with the transmission or switching of electromagnetic voice, video and data signals between different entities separated by air, street or other public domain, except that such property shall not include: (A) station connections; (B) fire and surveillance alarm system property; (C) such property used in the transmission of news wire services; and (D) such property used in the transmission of news or entertainment radio, television or cable television signals for immediate, delayed or ultimate exhibition to the public, whether or not a fee is charged therefor.

(j) Spent fuel pools and dry cask storage systems in which nuclear fuel is stored and is pending further or final disposal from a nuclear power station following the permanent cessation of power operations of such station.

12-a. "Revaluation", "reassessment" or "update" means a systematic review of the assessments of all locally assessed properties, valued as of the valuation date of the assessment roll containing those assessments, to attain compliance with the standard of assessment set forth in subdivision two of section three hundred five of this chapter.

13. "School authorities" mean the board of education, trustees or corresponding officers, whether one or more, of a school district.

14. "Special ad valorem levy" means a charge imposed upon benefited real property in the same manner and at the same time as taxes for municipal purposes to defray the cost, including operation and maintenance, of a special district improvement or service, but not including any charge imposed by or on behalf of a city or village.

15. "Special assessment" means a charge imposed upon benefited real property in proportion to the benefit received by such property to defray the cost, including operation and maintenance, of a special district improvement or service or of a special improvement or service, but does not include a special ad valorem levy.

16. "Special district" means a town or county improvement district, district corporation or other district established for the purpose of carrying on, performing or financing one or more improvements or services intended to benefit the health, welfare, safety or convenience of the inhabitants of such district or to benefit the real property within such district, and in which real property is subject to special ad valorem levies or special assessments for the purposes for which such district was established.

17. "Special franchise" means the franchise, right, authority or permission to construct, maintain or operate in, under, above, upon or through any public street, highway, water or other public place mains, pipes, tanks, conduits, wires or transformers, with their appurtenances, for conducting water, steam, light, power, electricity, gas or other substance. For purposes of assessment and taxation a special franchise shall include the value of the tangible property situated in, under, above, upon or through any public street, highway, water or other public place in connection therewith. The term special franchise shall not include central office equipment or station equipment (except public telephone terminal equipment) which first appears on assessment rolls prepared on the basis of taxable status dates occurring on or after October first, nineteen hundred ninety-five and which is owned by a telephone company as defined in paragraph (d) of subdivision twelve of this section, or owned by a telephone corporation as defined in

subdivision seventeen of section two of the public service law and certified by the public service commission under section ninety-nine of such law, nor shall it include property of a municipal corporation, public benefit corporation or special district, nor shall it include a crossing less than two hundred fifty feet in length of a public street, highway, water or other public place outside a city or village, unless such crossing be the continuation of an occupancy of another public street, highway, water or other public place.

18. "State board" or "board" means the state board of real property tax services.

19. "State equalization rate" means the percentage of full value at which taxable real property in a county, city, town or village is assessed as determined by the commissioner.

20. "Tax" or "taxation" means a charge imposed upon real property by or on behalf of a county, city, town, village or school district for municipal or school district purposes, but does not include a special ad valorem levy or a special assessment. The term "tax" or "taxes" as used in articles five, nine, ten and eleven of this chapter shall for levy and collection purposes include special ad valorem levies.

21. "Tax lien" means an unpaid tax, special ad valorem levy, special assessment or other charge imposed upon real property by or on behalf of a municipal corporation or special district which is an encumbrance on real property, whether or not evidenced by a written instrument.