§ 1801. Definitions. (a) "Special assessing unit" means an assessing unit with a population of one million or more.

(b) "Residential real property" means improved real property used primarily for residential dwelling purposes including farm dwellings.

(c) "Utility real property" for the purposes of this article means the real property, including special franchises, of persons and corporations subject to the supervision of the state department of public service, the state department of transportation, or any other regulatory agency of the state or federal government, used in the generation, storage, transmission, distribution or sale of gas, electricity, steam, water, refrigeration, cable television, telephone or telegraph service, delivered through mains, pipes, cables, lines or wires, provided, however, that "utility real property" shall not include the types of real property, property or land described in paragraph (a) or (b) of subdivision twelve of section one hundred two of this chapter owned by such persons and corporations.

(d) "Portion" means the part of a special assessing unit, except a county included within a city, included within the boundaries of a city, village which has adopted the provisions of subdivision three of section fourteen hundred two of this chapter, town, town excluding all villages therein, school district, or a special district which encompasses an entire special assessing unit with the exception of one or more entire cities or villages.

(e) "Class" means any of the classes defined in subdivision one of section eighteen hundred two of this article.

(f) "Base proportion" means either: (1) for a special assessing unit which is not a city, the proportion of the taxable assessed value of real property which each class constituted of the total taxable assessed value of all real property as entered on the final assessment roll completed and filed in calendar year nineteen hundred eighty-one of such special assessing unit or on the part of that assessment roll applicable to a portion of the special assessing unit, except that for town and county special districts not included within the definition of portion, the applicable roll shall be that which was completed and filed in calendar year two thousand one, or (2) for a special assessing unit which is a city, the proportion of the taxable assessed value of real property which each class constituted of the total taxable assessed

value of all real property as entered on the final assessment roll completed and filed in calendar year nineteen hundred eighty-four, and as adjusted to account for properties exempted under section four hundred fifty-eight of this chapter to the extent such properties are taxable for education purposes, provided, however, that the taxable assessed value of real property subject to a transition assessment pursuant to subdivision three of section eighteen hundred five of this article shall be determined from the lesser of the transition assessment or actual assessment.

(g) "Adjusted proportion" means any proportion established in accordance with subdivision two of section eighteen hundred three of this article.

(h) "Adjusted base proportion" means any proportion established in accordance with section eighteen hundred three-a of this article.

(i) "Market value survey" means studies completed by the commissioner pursuant to article twelve or twelve-A of this chapter.

(j) "Tax" means for the purposes of this article a charge imposed upon real property by or on behalf of a county, city, town, village, town or county special district, or school district for municipal or school district purposes. For purposes of this article, a county special assessment levied in a zone of assessment pursuant to subdivision three of section four of chapter six hundred eighty-five of the laws of two thousand three shall be considered a tax.

(k) "Local base proportion" means the adjusted proportion determined by the legislative body of a special assessing unit for each class and for each class within each portion included within its boundaries for assessment rolls completed in nineteen hundred ninety.

(l) "Zone of assessment" shall, for purposes of a special assessing unit that is not a city, have the meaning set forth in paragraph (f) of subdivision one of section four of chapter six hundred eighty-five of the laws of two thousand three.