§ 477-a. Tax exemption for air pollution control facilities. 1. Air pollution control facilities which were constructed or reconstructed in order to comply with the provisions of the environmental conservation law and codes, rules, regulations, permits or orders issued pursuant thereto shall be exempt from taxation and special ad valorem levies to the extent of any increase in value thereof by reason of such construction or reconstruction.

2. Such air pollution control facilities shall not be entitled to any exemption from taxation unless such facilities have been certified by the commissioner of environmental conservation or his designated representative, pursuant to section 19-0307 of the environmental conservation law, as complying with applicable provisions of the environmental conservation law and codes, rules, regulations, permits or orders issued pursuant thereto.

3. Such exemption shall be applicable only to air pollution control facilities which were constructed or reconstructed subsequent to September one, nineteen hundred seventy-four and such exemption from taxation shall be effective as of the first taxable status date occurring subsequent to the approval of the application for exemption by the assessor of the appropriate city, town, village or county, providing, however, that nothing herein shall affect the validity or application of any local law adopted by a county, city, town or village or a resolution of a school district granting an exemption pursuant to the provisions of chapter nine hundred two of the laws of nineteen hundred sixty-six.

4. Such exemption from taxation shall be granted only upon an application made by the owner of such facility on a form prescribed by the commissioner. The applicant shall furnish such information as the commissioner shall require. Such application shall be filed with the assessor of the city, town, village or county having the power to assess property for taxation on or before the appropriate taxable status date of such city, town, village or county.

5. If the assessor is satisfied that the applicant is entitled to an

exemption pursuant to this section, he shall approve the application and such air pollution control facilities shall forthwith be exempt from taxation and special ad valorem levies as herein provided.

6. The assessed value of any exemption granted pursuant to the authority granted by this section shall be entered by the assessor on the assessment roll with the taxable property, with the amount of the exemption shown in a separate column.

7. The term "air pollution control facilities" shall mean facilities which remove, reduce, or render less noxious air contaminants emitted from air contamination sources (as the terms "air contaminant" and "air contamination source" are defined in section 19-0107 of the environmental conservation law) from a point immediately preceding the point of such removal, reduction, or rendering to the point of discharge of air, meeting emission standards as established by the department of environmental conservation, but excluding such facilities installed for the primary purpose of salvaging materials which are usable in the manufacturing process or are marketable and excluding those facilities which rely for their efficacy on dilution, dispersion or assimilation of air contaminants in the ambient air after emission. Such term shall further include flue gas desulfurization equipment and attendant sludge disposal facilities, fluidized bed boilers, precombustion coal cleaning facilities or other facilities that conform with this subdivision and which comply with the provisions of the state acid deposition control act set forth in title nine of article nineteen of the environmental conservation law.