§ 492. Ascertainment of amount of special assessment in certain cases. If a portion of a parcel of real property is subject to taxation pursuant to section four hundred twenty-a, four hundred twenty-b, four hundred twenty-four, four hundred twenty-six, four hundred thirty, four hundred thirty-six or four hundred thirty-eight of this article, the amount of any special assessment to be levied on such portion shall be ascertained by considering the benefit to the property to be in the same proportion as the assessed valuation of the taxable portion of the property bears to the assessed valuation of the property.