*** § 499-hhhh. Definitions.** When used in this title:

1. "Local public utility mass real property" means public utility mass real property that is located in a particular town, village, city or county assessing unit and under the same ownership.

2. "Local assessing jurisdiction" means the town, city, village or county assessing unit that establishes the assessment rolls for such town, city, village or county.

3. "Public utility mass real property" means real property, including conduits, cables, lines, wires, poles, supports and enclosures for electrical conductors located on, above and below real property, which is used in the transmission and distribution of telephone or telegraph service, and electromagnetic voice, video and data signals. Such term shall include all property described in paragraphs (d) and (i) of subdivision twelve of section one hundred two of this chapter. Special franchise property as described in subdivision seventeen of section one hundred two of this chapter, and all property described in paragraphs (a) and (b) and subparagraphs (A), (B), (C) and (D) of paragraph (i) of subdivision twelve of section one hundred two of this chapter shall not be considered public utility mass real property for purposes of this title.

4. "Taxation" means an ad valorem levy or special assessment for which public utility mass real property is otherwise liable pursuant to this chapter.

* NB Repealed January 1, 2031