§ 530. Construction of terms. As used in this title:

1. "Taxes" and "taxation" shall include special ad valorem levies.

2. "Lands" and "state lands" shall, include conservation easements created pursuant to title three of article forty-nine of the environmental conservation law within the Adirondack or Catskill parks, as those areas are defined in such law and common law easements on land within the Adirondack or Catskill parks created for conservation purposes and such easements on lands within the watershed of Hemlock and Canadice lakes in the towns of Livonia, Conesus, West Sparta and Springwater in Livingston county, the towns of Canadice and Richmond in Ontario county and the town of Wayland in Steuben county. "Lands" and "state lands" shall in no event include lands used by the state for highway or parkway purposes or lands acquired for such purposes though not in actual use therefor if construction of a highway or parkway thereon is in good faith contemplated.

3. Notwithstanding any other provision of law, for purposes of paragraph j of section five hundred thirty-two of this title, the term "taxation" shall be construed to include special assessments.