**§ 582-a. Value of lands and structures supporting non-residential water dependent activities.** 1. Notwithstanding any other provision of law, real property owned or leased for non-residential water dependent activities shall be assessed for the purposes of this chapter at a sum reflecting the current use of such lands, and shall not be assessed at a rate that reflects the best possible use of those lands, for as long as those non-residential activities remain of a water dependent nature.

2. For the purposes of this section, "structures" shall be defined as those structures used:

(a) Within a marine district as provided in the coastal zone management local waterfront revitalization program under article forty-two of the executive law, or within a state approved comprehensive harbor management plan, as defined in subdivision ten of section nine hundred eleven of the executive law;

(b) On lands under lease from the state or the thruway authority for non-residential purposes considered to support water dependent activities;

(c) For the purpose of berthing and mooring of recreational vessels, and the storage thereof, or a boatyard, marine service facility, charter or sports fishing station, bait and fuel operations, marine towing; and

(d) For any other non-residential purpose that requires the use of waterfront lands in order to function or provide marine services.