*** § 907. Differential tax rates for land and improvements.** 1. Except as provided by section nine hundred nine of this title, the city of Amsterdam is hereby authorized to enact a local law, ordinance or resolution providing for the imposition of taxes for city purposes at separate and different rates for land and improvements. For purposes of this title, the term "improvements" means real property as defined in paragraph (b) of subdivision twelve of section one hundred two of this chapter.

2. The tax rates imposed in accordance with this title shall be determined in accordance with the provisions of the local law, ordinance or resolution enacted pursuant to this section, except that the tax rate imposed upon improvements may not exceed the tax rate imposed upon land.

3. The provisions of this title shall not apply to property assessed pursuant to article six of this chapter or to property for which ceiling assessments are established pursuant to titles two-A and two-B of article four of this chapter. The rate of tax imposed on such property shall be determined as if all real property on the assessment roll were taxed at the same rate.

4. In no event shall the provisions of this title be construed to authorize the imposition of real property taxes in excess of the limitation established by the state constitution.

* NB Expired July 1, 2001