

STATE OF NEW YORK

4798

2019-2020 Regular Sessions

IN ASSEMBLY

February 5, 2019

Introduced by M. of A. GARBARINO -- Multi-Sponsored by -- M. of A. BARCLAY, BLANKENBUSH, BRABENEC, FINCH, GUNTHER, LAWRENCE, PALMESANO, RAI, STECK, THIELE -- read once and referred to the Committee on Real Property Taxation

AN ACT to amend the real property tax law, in relation to making all state lands subject to taxation for school purposes

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Section 536 of the real property tax law, paragraph (c) of subdivision 1 as amended by chapter 881 of the laws of 1961, paragraph (e) of subdivision 1 as amended by section 4 of part CC of chapter 58 of the laws of 2018, paragraph (f) of subdivision 1 as added by section 1 of part W of chapter 62 of the laws of 2006, and paragraph (g) of subdivision 1 as added by chapter 627 of the laws of 2006, is amended to read as follows:

§ 536. ~~[Certain state]~~ State lands subject to taxation for school purposes only. 1. ~~[The following]~~ All state lands shall be subject to taxation for school purposes[+]

~~(a) Lands owned by the state,~~ exclusive of the improvements erected thereon by the state~~[, situate in the following school districts:]~~

County	School District	Town
Broome	Common 4, 11	Kirkwood
Dutchess	Common 2	Amenia
	Common 1, 2	Beckman
	Common 6, 8, 9	Dover
	Common 3, 4	Fishkill
	Common 3	LaGrange
Erie	Common 3	Collins
Herkimer	Common 11, 12, 13	Russia

EXPLANATION--Matter in italics (underscored) is new; matter in brackets [-] is old law to be omitted.

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1	Livingston	Common 7	Groveland
2	Madison	Common 8	Eaton
3	Monroe	Common 1	Rush
4	Oneida	Union free 13	Westmoreland and
5			Rome (city)
6	Orange	Common 1	Cornwall
7		Union free 4, 5	Cornwall
8		Common 2	Wallkill
9		Common 16	Warwick
10	Orleans	Common 6	Albion
11	Saratoga	Common 5	Saratoga Springs
12			(city)
13	Seneca	Common 5	Ovid and Romulus
14	Suffolk	Common 7	Babylon
15		Common 15	Babylon and
16			Huntington
17		Common 16	Huntington
18		Union free 12, 13	Islip
19		Common 5	Smithtown
20	Sullivan	Common 4	Fallsburgh
21	Ulster	Union free 2	Wawarsing
22	Westchester	Union free 1	Ossining
23	Wyoming	Common 2, 3	Attica

24 ~~(b) Lands owned by the state, exclusive of the improvements erected~~
 25 ~~thereon by the state, situate in the following towns:~~

26	County	Town
27	Cattaraugus	Carrollton
28		Cold Spring
29		Elko
30		Great Valley
31		Red House
32		Salamanca
33		South Valley
34	Clinton	Ellenburg
35	Dutchess	Hyde Park
36		Poughkeepsie
37	Greene	Coxsackie
38	Oneida	Lee
39		Marcy
40		Trenton
41		Western
42	Orange	Highlands
43		Tuxedo
44		Woodbury
45	Rockland	All towns

46 ~~(c) Lands owned by the state situate in union free school district~~
 47 ~~number one of the towns of Dannemora and Saranac, Clinton county, Mount~~
 48 ~~Morris central school district number one of the towns of Mount Morris,~~
 49 ~~Leicester, Groveland and West Sparta, Livingston county, except state~~
 50 ~~lands constituting a portion of Letchworth park, central school district~~
 51 ~~number two of the towns of Fort Ann, Hartford and Kingsbury, Washington~~
 52 ~~county, and central school district number one of the towns of Shawan-~~

~~gunk, Plattekill, Gardiner and Marlborough, Ulster county and Newburgh and Montgomery, Orange county, exclusive of the improvements erected thereon by the state or maintained thereon by the state for the use of state institutions, except improvements owned by the state and occupied exclusively for residential purposes by persons who pay rent for such occupancy, or, if the occupants be state officials or employees, who either pay such rent or have in their families children who attend the school of one of such districts;~~

~~(d) Lands owned by the state, exclusive of the improvements erected thereon by the state, situate in common school district number two of the town of Genesee Falls, Wyoming county, constituting a portion of Letchworth park, the title to which was vested in the state on December first, nineteen hundred ten.~~

~~(e) Lands owned by the state, within the core preservation area of the Central Pine Barrens area as described and bounded by subdivision eleven of section 57-0107 of the environmental conservation law, situate in the following school districts:~~

County	School District	Town
Suffolk	Rocky Point Union Free school district	Brookhaven
	Eastport Union Free school district	Brookhaven
	Longwood Central school district	Southampton
	Riverhead Central school district	Brookhaven
	Hampton Bays Union Free school district	Brookhaven
	Shoreham Wading River Central school district	Riverhead
		Southampton

~~(f) Lands owned by the state, outside of the core preservation area of the Central Pine Barrens area as described and bounded by paragraph eleven of section 57-0107 of the environmental conservation law, situate in the Riverhead central school district within the town of Riverhead, county of Suffolk, where the title holder is listed as the "State of New York" on the town of Riverhead's assessment roll as of March sixteenth, two thousand six.~~

~~(g) Lands owned by the state, exclusive of the improvements erected thereon by the state, situate in the Smithtown central school district, in the county of Suffolk, constituting lands in the town of Smithtown with the following tax identification number: district 0800, section 0040, block 0002, lots 0011, and lands situate in the Three Village central school district, constituting lands in the town of Brookhaven with the following tax identification number: district 0200, section 0273, block 0001, lot 0003].~~

2. For the purposes of this section, [such] school districts, whether or not reorganized, shall be deemed to continue to exist with the boundaries that were in effect at the time the state lands therein were first subjected to taxation for school purposes.

§ 2. This act shall take effect immediately and shall apply to all taxable years after this act shall have become a law.