

STATE OF NEW YORK

3252

2025-2026 Regular Sessions

IN ASSEMBLY

January 27, 2025

Introduced by M. of A. SIMPSON, MILLER, E. BROWN, MAHER, MORINELLO, DeSTEFANO, GRAY, SMULLEN, LEMONDES, ANGELINO, K. BROWN, PALMESANO, MANKTELOW, BLANKENBUSH, BENDETT, HAWLEY -- read once and referred to the Committee on Real Property Taxation

AN ACT to amend the real property tax law, in relation to requiring the state pay taxes on the assessed value of properties of closed state prisons

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

1 Section 1. Section 532 of the real property tax law is amended by
2 adding a new subdivision (m) to read as follows:

3 (m) All lands owned by the state which were previously used as a state
4 prison, including the improvements erected thereon by the state, begin-
5 ning once correctional operations have ceased at such prison, regardless
6 of any state or contracted personnel assigned to maintenance of relative
7 facility grounds or facility infrastructure including, but not limited
8 to, buildings, heating systems, or communications technology, until the
9 state begins operations upon the land through a state agency or the land
10 is sold to a non-governmental entity; provided, however, that where such
11 lands are conveyed to a not-for-profit non-governmental entity, such
12 entity shall enter into a payment in lieu of taxes with the respective
13 local municipality in which the former prison is located.

14 § 2. This act shall take effect on the first of April next succeeding
15 the date on which it shall have become a law.

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

LBD04876-01-5