S T A T E O F N E W Y O R K

11480--A

I N A S S E M B L Y

June 16, 2010

Introduced by COMMITTEE ON RULES -- (at request of M. of A. Morelle) -- read once and referred to the Committee on Real Property Taxation -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend chapter 774 of the laws of 1989 amending the real property tax law relating to certain state lands subject to taxation, in relation to clarifying the state's obligation to make payments with respect to certain lands; and to amend chapter 99 of the laws of 2010, relating to making appropriations for the support of government, in relation to taxes on public lands

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

Section 1. Section 4 of chapter 774 of the laws of 1989 amending the real property tax law relating to certain state lands subject to taxation is amended to read as follows:

S 4. The agreements referred to in section three of this act shall [enure] INURE to the benefit of and bind the people of the state of New York in the event that the lands which are the subject of said agreements are acquired by the people of the state of New York acting through the department of environmental conservation. Upon any acquisition of such lands by the department of environmental conservation, the provisions of section 532 of the real property tax law shall not apply to the lands so acquired but the [taxation thereof] PAYMENTS DUE THEREON shall be governed by the agreements referred to in section three of this act for the duration of such agreement. IN THE EVENT THAT NO SPECIFIC APPROPRIATION SHALL HAVE BEEN MADE FOR THAT PURPOSE, THE AMOUNT APPROPRIATED FOR PAYMENTS OF TAXES ON STATE LANDS PURSUANT TO SECTIONS 532 THROUGH 546 OF THE REAL PROPERTY TAX LAW SHALL BE DEEMED TO ENCOMPASS THE STATE'S OBLIGATION TO MAKE THE PAYMENTS REQUIRED BY THIS SECTION, NOTWITHSTANDING ANY LAW TO THE CONTRARY, PROVIDED THAT NEITHER SUCH PAYMENTS NOR THE ASSESSMENTS OF THE PARCELS TO WHICH SUCH PAYMENTS RELATE SHALL BE SUBJECT TO THE APPROVAL OF THE STATE BOARD OF REAL PROPERTY SERVICES. The taxation of such lands will be governed by such section 532 at such time as the agreements cease to be effective.

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

LBD17790-02-0

S 2. Section 1 of chapter 99 of the laws of 2010, relating to making appropriations for the support of government, is amended to read as follows:

MISCELLANEOUS - ALL STATE DEPARTMENTS AND AGENCIES

GENERAL STATE CHARGES

General Fund/State Operations
State Purposes Account - 003

GENERAL STATE CHARGES 5,000,000

Notwithstanding any law to the contrary, for taxes on public lands and payments pursuant to sections 532 through 546 of the real property tax law [(09TX10ER)], AND PAYMENTS PURSUANT TO SECTION 4 OF CHAPTER 774 OF THE LAWS OF 1989..... 5,000,000

S 3. This act shall take effect immediately.