

2124

2011-2012 Regular Sessions

I N A S S E M B L Y

January 13, 2011

Introduced by M. of A. MORELLE -- read once and referred to the Committee on Real Property Taxation

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:

1 Section 1. Section 4 of chapter 774 of the laws of 1989 amending the
2 real property tax law relating to certain state lands subject to taxation
3 is amended to read as follows:
4 S 4. The agreements referred to in section three of this act shall
5 [enure] INURE to the benefit of and bind the people of the state of New
6 York in the event that the lands which are the subject of said agreements
7 are acquired by the people of the state of New York acting through
8 the department of environmental conservation. Upon any acquisition of
9 such lands by the department of environmental conservation, the
10 provisions of section 532 of the real property tax law shall not apply
11 to the lands so acquired but the [taxation thereof] PAYMENTS DUE THEREON
12 shall be governed by the agreements referred to in section three of this
13 act for the duration of such agreement. IN THE EVENT THAT NO SPECIFIC
14 APPROPRIATION SHALL HAVE BEEN MADE FOR THAT PURPOSE, THE AMOUNT APPROPRIATED
15 FOR PAYMENTS OF TAXES ON STATE LANDS PURSUANT TO SECTIONS 532
16 THROUGH 546 OF THE REAL PROPERTY TAX LAW SHALL BE DEEMED TO ENCOMPASS
17 THE STATE'S OBLIGATION TO MAKE THE PAYMENTS REQUIRED BY THIS SECTION,
18 NOTWITHSTANDING ANY LAW TO THE CONTRARY, PROVIDED THAT NEITHER SUCH
19 PAYMENTS NOR THE ASSESSMENTS OF THE PARCELS TO WHICH SUCH PAYMENTS
20 RELATE SHALL BE SUBJECT TO THE APPROVAL OF THE STATE BOARD OF REAL PROP-

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

LBD02064-01-1

1 ERTY SERVICES. The taxation of such lands will be governed by such
2 section 532 at such time as the agreements cease to be effective.

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

6 MISCELLANEOUS - ALL STATE DEPARTMENTS AND AGENCIES

7 GENERAL STATE CHARGES

8 General Fund/State Operations

9 State Purposes Account - 003

10 GENERAL STATE CHARGES 5,000,000
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12 Notwithstanding any law to the contrary, for
13 taxes on public lands and payments pursu-
14 ant to sections 532 through 546 of the
15 real property tax law [(09TX10ER)], AND
16 PAYMENTS PURSUANT TO SECTION 4 OF CHAPTER
17 774 OF THE LAWS OF 1989..... 5,000,000
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19 S 3. This act shall take effect immediately.