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

3225

2011-2012 Regular Sessions

I N A S S E M B L Y

January 24, 2011

Introduced by M. of A. CALHOUN, CROUCH -- Multi-Sponsored by -- M. of A. FINCH, THIELE -- read once and referred to the Committee on Real Property Taxation

AN ACT to amend the real property tax law, in relation to the taxation of certain state lands

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

Section 1. Section 540 of the real property tax law, as amended by chapter 751 of the laws of 1990 and as further amended by section 1 of part W of chapter 56 of the laws of 2010, is amended to read as follows:

S 540. List to be supplied by commissioner. The commissioner shall annually transmit to the assessors of each assessing unit containing state lands subject to taxation, and to town or county assessors, who prepare a copy of the applicable part of the town or county assessment roll for village tax purposes as provided in subdivision [three] TWO of section fourteen hundred two of this chapter, for each such village containing state lands subject to taxation, a list of all such lands therein, which list shall be used by the assessors in preparing the assessment roll or copy of the applicable part thereof for village tax purposes. Such list shall include any common law and conservation easement therein made subject to taxation pursuant to this title and the appropriate allocation factor or factors which shall be entered as a separate parcel on the tentative assessment roll by the assessor. SUCH LIST SHALL ALSO INCLUDE ANY PARCELS OF STATE PARK LAND SUBJECT TO TAXATION PURSUANT TO THE PROVISIONS OF SUBDIVISION (K) OF SECTION FIVE HUNDRED THIRTY-TWO OF THIS ARTICLE. THESE ASSESSMENTS SHALL BE ENTERED ON THE TENTATIVE ASSESSMENT ROLL. THESE ASSESSMENTS ARE NOT SUBJECT TO REVIEW BY ANY BOARD OF ASSESSMENT REVIEW.

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

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

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(K) ALL STATE PARK LANDS EXCLUSIVE OF ANY IMPROVEMENTS THEREON, SHALL BE SUBJECT TO TAXATION FOR ALL PURPOSES AND SHALL BE ASSESSED AS PROVIDED IN SECTION FIVE HUNDRED FORTY-EIGHT OF THIS ARTICLE.

S 3. The real property tax law is amended by adding two new sections 548 and 549 to read as follows:

S 548. ASSESSMENT OF STATE PARK LANDS. 1. (A) STATE PARK LANDS SHALL BE VALUED AS IF PRIVATELY OWNED AND SHALL BE ASSESSED BY THE STATE BOARD; PROVIDED, HOWEVER, THAT STATE PARK LAND WHICH WAS ASSESSED IN THE MANNER PROVIDED BY SUBDIVISION TWO OF SECTION FIVE HUNDRED THIRTY-FOUR OF THIS ARTICLE.

(B) NO LATER THAN FIVE DAYS PRIOR TO THE DATE ESTABLISHED BY LAW FOR THE COMPLETION OF THE TENTATIVE ASSESSMENT ROLL, THE STATE BOARD SHALL ANNUALLY TRANSMIT TO THE ASSESSOR OF EACH ASSESSING UNIT CONTAINING STATE LANDS SUBJECT TO TAXATION, A LIST OF ALL SUCH LANDS THEREIN AND THE ASSESSOR SHALL ENTER THE VALUES AS A PARCEL ON THE TENTATIVE ASSESSMENT ROLL.

(C) NOT LATER THAN TEN DAYS AFTER THE COMPLETION OF THE TENTATIVE ASSESSMENT ROLL IN ANY ASSESSING UNIT CONTAINING STATE LAND SUBJECT TO TAXATION, THE ASSESSOR SHALL NOTIFY THE STATE BOARD OF THE AMOUNT OF ANY ASSESSMENT OF SUCH STATE PARK LANDS CONTAINED ON THE LIST DESCRIBED IN PARAGRAPH (B) OF THIS SUBDIVISION THAT HAVE BEEN ENTERED ON THE TENTATIVE ASSESSMENT ROLL.

2. (A) THE STATE BOARD SHALL DETERMINE THE FINAL ASSESSMENTS OF STATE LANDS ASSESSED BY THE LOCAL MUNICIPALITY.

(B) THE STATE BOARD MAY ESTABLISH A SPECIAL EQUALIZATION RATE FOR THE PURPOSE OF DETERMINING THE FINAL ASSESSMENTS OF STATE PARK LANDS ASSESSED BY SUCH BOARD WHEN THERE HAS BEEN A CHANGE IN LEVEL OF ASSESSMENT ON THE ASSESSMENT ROLL FOR WHICH THE FINAL ASSESSMENTS OF STATE LANDS ARE BEING DETERMINED. AS USED IN THIS SUBDIVISION, THE TERM "CHANGE IN LEVEL OF ASSESSMENT" MEANS A NET INCREASE OR DECREASE OF NOT LESS THAN TWO PERCENT IN THE TOTAL ASSESSED VALUATION OF THE TAXABLE REAL PROPERTY ON THE ASSESSMENT ROLL AS COMPUTED IN ACCORDANCE WITH THE RULES PROMULGATED BY THE STATE BOARD IN RELATION TO ASSESSOR'S ANNUAL REPORTS FOR EQUALIZATION PURPOSES.

(C) THE STATE BOARD SHALL CERTIFY TO THE ASSESSOR THE FINAL ASSESSMENTS OF STATE PARK LANDS AND NO SUCH ASSESSMENT OF STATE PARK LANDS SHALL BE VALID FOR ANY PURPOSE WITHOUT SUCH CERTIFICATION.

(D) UPON RECEIPT OF SUCH CERTIFICATION, THE ASSESSOR SHALL ENTER THE FINAL ASSESSMENTS OF STATE PARK LANDS UPON THE FINAL ASSESSMENT ROLL. IN THE EVENT THE CERTIFICATION IS RECEIVED AFTER THE FINAL COMPLETION, VERIFICATION AND FILING OF THE FINAL ASSESSMENT ROLL, THE ASSESSOR OR OTHER LOCAL OFFICIALS, INCLUDING SCHOOL AUTHORITIES, HAVING CUSTODY AND CONTROL OF SUCH ROLL OR PORTION THEREOF ARE AUTHORIZED AND DIRECTED TO ENTER THE FINAL ASSESSMENTS ON THE ROLL.

S 549. PAYMENT OF TAXES BY THE STATE. 1. THE COMPTROLLER SHALL PAY TAXES LEVIED ON LANDS OF THE STATE IN EACH COUNTY PURSUANT TO SECTION FIVE HUNDRED FORTY-EIGHT OF THIS ARTICLE, OUT OF MONEYS APPROPRIATED BY THE LEGISLATURE THEREFOR, TO THE COUNTY TREASURER FOR APPROPRIATE DISTRIBUTION UPON SUBMISSION OF A STATEMENT OF SUCH TAXES BY HIM IN SUCH FORM AND EXECUTED IN SUCH MANNER BY THE COUNTY TREASURER AS MAY BE REQUIRED BY THE COMPTROLLER.

2. NO PENALTIES, INTEREST OR FEES OF ANY KIND, EXCEPT FEES PAYABLE TO SCHOOL DISTRICT COLLECTING OFFICERS PURSUANT TO SUBDIVISION ONE OF SECTION THIRTEEN HUNDRED TWENTY-EIGHT OF THIS CHAPTER ON SCHOOL TAXES ON LAND OUTSIDE THE FOREST PRESERVE, SHALL BE ADDED TO TAXES PAYABLE BY THE STATE PURSUANT TO THE PROVISIONS OF THIS SECTION.

S 4. This act shall take effect on the first of January next succeeding the date on which it shall have become a law and shall apply to assessment rolls prepared on the basis of taxable status dates occurring on or after such date.