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

5926

2015-2016 Regular Sessions

I N S E N A T E

June 12, 2015

Introduced by Sen. MARCHIONE -- (at request of the State Comptroller) -- read twice and ordered printed, and when printed to be committed to the Committee on Rules

AN ACT to amend the public lands law, in relation to the timeframe within which an invoice of assessment is to be submitted to the state comptroller

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

Section 1. Section 19 of the public lands law, as amended by chapter 385 of the laws of 1994, is amended to read as follows:

S 19. Taxes and assessments for local improvements on state lands. A person, body or board authorized to assess lands for local improvements or purposes, shall [serve on] SUBMIT TO the comptroller of the state[, at least three weeks prior to the confirmation of the same, a written notice of every] AN INVOICE OF assessment on state lands, showing the purpose for which the assessment is made, the state lands assessed and the amounts for which they are assessed, and referring to the law authorizing the assessment[, and no such assessment shall be legal unless such notice is duly served]. No fee, interest, penalty or expense shall be added to or accrue on any [such] assessment against state lands, nor shall such lands be sold therefor; but such assessments shall, if confirmed and uncontested, be paid and discharged out of any moneys appropriated therefor. All sales of state lands for unpaid taxes or assessments for local improvements or purposes are void. All taxes and assessments legally made on state lands, and all legal rents or charges thereon, shall be audited by the comptroller and paid out of the treasury. On or before January fifteenth the comptroller, in consultation with the board of real property TAX services and other agencies as may be appropriate, shall submit to the governor and the legislature an annual accounting of taxes and assessments paid pursuant to this section during the preceding and current fiscal years. Such accounting shall

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

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include, but not be limited to the number, type and amount of such payments, as well as an estimate of payments to be made during the remainder of the current fiscal year and during the following fiscal year. If any provision of this section conflict with any provision of any other general, special or local law, this section shall prevail; and no other general, special or local law shall be deemed to repeal, alter or abridge any provision of this section, unless this section or this article or this chapter be expressly and specifically referred to therein. This section shall extend, in its operation and effect, so as to include all actions and proceedings, whether judicial or administrative, heretofore commenced under any general, special or local law and now pending.

S 2. This act shall take effect immediately.