STATE OF NEW YORK

5483

2017-2018 Regular Sessions

IN ASSEMBLY

February 9, 2017

Introduced by M. of A. GARBARINO -- Multi-Sponsored by -- M. of A. BARCLAY, BLANKENBUSH, BRABENEC, FINCH, GRAF, GUNTHER, LAWRENCE, MAGEE, PALMESANO, RAIA, STECK, THIELE -- read once and referred to the Committee on Real Property Taxation

AN ACT to amend the real property tax law, in relation to making all state lands subject to taxation for school purposes

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

Section 1. Section 536 of the real property tax law, paragraph (c) of subdivision 1 as amended by chapter 881 of the laws of 1961, paragraphs (e) and (f) of subdivision 1 as added by section 1 of part W of chapter 62 of the laws of 2006, and paragraph (g) of subdivision 1 as added by chapter 627 of the laws of 2006, is amended to read as follows:

§ 536. [~~Certain state~~] **State** lands subject to taxation for school purposes only. 1. [~~The following~~] **All** state lands shall be subject to taxation for school purposes[~~:~~

~~(a) Lands owned by the state,~~] exclusive of the improvements erected thereon by the state[~~, situate in the following school districts:~~

~~County~~	~~School District~~	~~Town~~
~~Broome~~	~~Common 4, 11~~	~~Kirkwood~~
~~Dutchess~~	~~Common 2~~	~~Amenia~~
	~~Common 1, 2~~	~~Beckman~~
	~~Common 6, 8, 9~~	~~Dover~~
	~~Common 3, 4~~	~~Fishkill~~
	~~Common 3~~	~~LaGrange~~
~~Erie~~	~~Common 3~~	~~Collins~~
~~Herkimer~~	~~Common 11, 12, 13~~	~~Russia~~
~~Livingston~~	~~Common 7~~	~~Groveland~~
~~Madison~~	~~Common 8~~	~~Eaton~~

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

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Monroe	Common 1	Rush
Oneida	Union free 13	Westmoreland and Rome (city)
Orange	Common 1	Cornwall
	Union free 4, 5	Cornwall
	Common 2	Wallkill
	Common 16	Warwick
Orleans	Common 6	Albion
Saratoga	Common 5	Saratoga Springs (city)
Seneca	Common 5	Ovid and Romulus
Suffolk	Common 7	Babylon
	Common 15	Babylon and Huntington
	Common 16	Huntington
	Union free 12, 13	Islip
	Common 5	Smithtown
Sullivan	Common 4	Fallsburgh
Ulster	Union free 2	Wawarsing
Westchester	Union free 1	Ossining
Wyoming	Common 2, 3	Attica

(b) Lands owned by the state, exclusive of the improvements erected thereon by the state, situate in the following towns:

County	Town
Cattaraugus	Carrollton
	Cold Spring
	Elko
	Great Valley
	Red House
	Salamanca
	South Valley
Clinton	Ellenburg
Dutchess	Hyde Park
	Poughkeepsie
Greene	Coxsackie
Oneida	Lee
	Marcy
	Trenton
	Western
Orange	Highlands
	Tuxedo
	Woodbury
Rockland	All towns

(c) Lands owned by the state situate in union free school district number one of the towns of Dannemora and Saranac, Clinton county, Mount Morris central school district number one of the towns of Mount Morris, Leicester, Groveland and West Sparta, Livingston county, except state lands constituting a portion of Letchworth park, central school district number two of the towns of Fort Ann, Hartford and Kingsbury, Washington county, and central school district number one of the towns of Shawangunk, Plattekill, Gardiner and Marlborough, Ulster county and Newburgh and Montgomery, Orange county, exclusive of the improvements erected

~~thereon by the state or maintained thereon by the state for the use of state institutions, except improvements owned by the state and occupied exclusively for residential purposes by persons who pay rent for such occupancy, or, if the occupants be state officials or employees, who either pay such rent or have in their families children who attend the school of one of such districts;~~

~~(d) Lands owned by the state, exclusive of the improvements erected thereon by the state, situate in common school district number two of the town of Genesee Falls, Wyoming county, constituting a portion of Letchworth park, the title to which was vested in the state on December first, nineteen hundred ten.~~

~~(e) Lands owned by the state, within the core preservation area of the Central Pine Barrens area as described and bounded by subdivision eleven of section 57-0107 of the environmental conservation law, situate in the following school districts:~~

~~County~~	~~School District~~	~~Town~~
~~Suffolk~~	~~Rocky Point Union Free school district~~	~~Brookhaven~~
	~~Eastport Union Free school district~~	~~Brookhaven~~ ~~Southampton~~
	~~Longwood Central school district~~	~~Brookhaven~~
	~~Riverhead Central school district~~	~~Brookhaven~~ ~~Riverhead~~ ~~Southampton~~
	~~Hampton Bays Union Free school district~~	~~Southampton~~

~~(f) Lands owned by the state, outside of the core preservation area of the Central Pine Barrens area as described and bounded by paragraph eleven of section 57-0107 of the environmental conservation law, situate in the Riverhead central school district within the town of Riverhead, county of Suffolk, where the title holder is listed as the "State of New York" on the town of Riverhead's assessment roll as of March sixteenth, two thousand six.~~

~~(g) Lands owned by the state, exclusive of the improvements erected thereon by the state, situate in the Smithtown central school district, in the county of Suffolk, constituting lands in the town of Smithtown with the following tax identification number: district 0800, section 0040, block 0002, lots 0011, and lands situate in the Three Village central school district, constituting lands in the town of Brookhaven with the following tax identification number: district 0200, section 0273, block 0001, lot 0003~~].

2. For the purposes of this section, [~~such~~] school districts, whether or not reorganized, shall be deemed to continue to exist with the boundaries that were in effect at the time the state lands therein were first subjected to taxation for school purposes.

§ 2. This act shall take effect immediately and shall apply to all taxable years after this act shall have become a law.