

STATE OF NEW YORK

8920

IN ASSEMBLY

January 8, 2018

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

AN ACT directing the commissioner of taxation and finance to submit a report relating to public utility mass real property; and to repeal chapter 501 of the laws of 2017, amending the real property tax law relating to establishing an energy-related public utility mass real property central assessment pilot program

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

1 Section 1. Chapter 501 of the laws of 2017, amending the real property
2 tax law relating to establishing an energy-related public utility mass
3 real property central assessment pilot program, is REPEALED.

4 § 2. On or before May 1, 2018, the commissioner of taxation and
5 finance, after consulting with the department of public service, shall
6 submit to the governor, the temporary president of the senate and the
7 speaker of the assembly a written report analyzing the economic, policy
8 and legal objectives that would be served by establishing an assessment
9 ceiling program for all public utility mass real property within the
10 state. Such report shall include, without limitation, an analysis of the
11 potential impact upon the taxable assessed valuations of public utility
12 mass real property throughout the state, the potential impact upon the
13 real property taxes of the owners of public utility mass real property
14 throughout the state, the potential impact upon the real property rates
15 and revenues of those local governments in which a significant portion
16 of the tax base consists of public utility mass real property; any
17 significant administrative benefits or challenges such a program might
18 present; and any other potential advantages and disadvantages that such
19 a program might present. Such report shall also address how such a
20 program would specifically impact the distribution of taxes within
21 assessing units with a population of one million or more.

22 § 3. Such report shall be informed to the extent practicable by the
23 observations and experiences obtained by the department of taxation and
24 finance in the course of the implementation and administration of the
25 assessment ceilings program established by chapter 475 of the laws of

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

LBD11097-04-8

1 2013 for public utility mass real property that is used in the telecom-
2 munications industry.

3 § 4. For purpose of this act, "public utility mass real property"
4 shall include, but not be limited to, real property, including mains,
5 pipes, conduits, cables, lines, wires, poles, supports and enclosures
6 for electrical conductors located on, above and below real property,
7 which is used in the transmission and distribution of gas, electricity,
8 steam, water, petroleum and any other substance as well as refriger-
9 ation, heat, telephone or telegraph service, and electromagnetic voice,
10 video and data signals. Such term shall include all property described
11 in paragraphs (d), (e) and (i) of subdivision twelve of section one
12 hundred two of the real property tax law. Special franchise property as
13 described in subdivision seventeen of section one hundred two of the
14 real property tax law and all property described in subparagraphs (A),
15 (B), (C) and (D) of paragraph (i) of subdivision twelve of section one
16 hundred two of the real property tax law shall not be considered public
17 utility mass real property for purposes of this act.

18 § 5. This act shall take effect immediately.