

# STATE OF NEW YORK

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7301

## IN SENATE

January 5, 2018

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Introduced by Sen. KLEIN -- read twice and ordered printed, and when printed to be committed to the Committee on Rules

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3 real property central assessment pilot program, is REPEALED.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 of 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.