# STATE OF NEW YORK

4798

2019-2020 Regular Sessions

# IN ASSEMBLY

February 5, 2019

Introduced by M. of A. GARBARINO -- Multi-Sponsored by -- M. of A. BARCLAY, BLANKENBUSH, BRABENEC, FINCH, GUNTHER, LAWRENCE, 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, paragraph (e) of subdivision 1 as amended by section 4 of part CC of chapter 58 of the laws of 2018, paragraph (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~~ |

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

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| | | |
|---|---|---|
| ~~Livingston~~ | ~~Common 7~~ | ~~Groveland~~ |
| ~~Madison~~ | ~~Common 8~~ | ~~Eaton~~ |
| ~~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 Shawan-~~

~~gunk, 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~~<br>~~Southampton~~ |
| | ~~Longwood Central school district~~ | ~~Brookhaven~~ |
| | ~~Riverhead Central school district~~ | ~~Brookhaven~~<br>~~Riverhead~~<br>~~Southampton~~ |
| | ~~Hampton Bays Union Free school district~~ | ~~Southampton~~ |
| | ~~Shoreham-Wading River Central school district~~ | ~~Brookhaven~~<br>~~Riverhead~~ |

~~(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.