

# STATE OF NEW YORK

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8736

2019-2020 Regular Sessions

## IN ASSEMBLY

November 25, 2019

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

AN ACT to amend the real property tax law, in relation to taxation of  
state owned land

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

1 Section 1. Section 532 of the real property tax law, subdivision (d)  
2 as amended by chapter 364 of the laws of 2004, subdivision (e) as  
3 amended by chapter 660 of the laws of 1997, subdivision (g) as amended  
4 by chapter 196 of the laws of 2018, subdivision (h) as added by chapter  
5 626 of the laws of 1995, subdivision (i) as added by chapter 646 of the  
6 laws of 1998, subdivision (j) as added by chapter 18 of the laws of 2008  
7 and subdivision (k) as added by section 1 of part VV of chapter 58 of  
8 the laws of 2018, is amended to read as follows:

9 § 532. Certain state lands subject to taxation for all purposes. 1.  
10 The following state lands shall be subject to taxation for all purposes:

11 (a) All wild or forest lands owned by the state within the forest  
12 preserve;

13 (b) All wild or forest lands owned by the state in the towns of Altona  
14 and Dannemora, Clinton county, except the lands in the town of Dannemora  
15 upon which buildings and inclosures are erected and maintained by the  
16 state for the use of state institutions;

17 (c) All state lands located within the boundaries of the Allegany  
18 state park in the county of Cattaraugus, exclusive of the improvements  
19 thereon;

20 (d) All lands in the counties of Rockland and Putnam acquired for a  
21 public use by the state, exclusive of the improvements erected thereon  
22 by the state;

23 (e) All lands in the counties of Rockland and Sullivan and in the  
24 towns of Monroe, Warwick, Cornwall, Highlands, Tuxedo and Woodbury,  
25 Orange county, and in the towns of Gardiner, Rochester, Shawangunk and

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

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1 Wawarsing, Ulster county, acquired for a public use by the commissioners  
2 of the Palisades Interstate park, exclusive of the improvements erected  
3 thereon by the state;

4 (f) All lands acquired or leased by the state pursuant to chapter one  
5 hundred forty-eight of the laws of eighteen hundred seventy-eight for  
6 the construction and management of a railroad from Lake Champlain to  
7 Clinton prison;

8 (g) All lands owned by the state, including lands leased from the  
9 United States for a term of fifty years or more, for use by the conser-  
10 vation department as a fish hatchery, game farm, game management area,  
11 game refuge or for reforestation purposes, exclusive of the improvements  
12 erected thereon by the state, in the following towns:

| 13 | County     | Town        |
|----|------------|-------------|
| 14 | Chenango   | Otselic     |
| 15 |            | Pharsalia   |
| 16 |            | Sherburne   |
| 17 | Jefferson  | Antwerp     |
| 18 |            | Brownville  |
| 19 |            | Lorraine    |
| 20 | Lewis      | Worth       |
| 21 |            | Montague    |
| 22 |            | Conesus     |
| 23 | Livingston | Livonia     |
| 24 |            | Springwater |
| 25 |            | West Sparta |
| 26 | Ontario    | Canadice    |
| 27 |            | Richmond    |
| 28 | Oswego     | Redfield    |
| 29 | Otsego     | Morris      |
| 30 | Rensselaer | Pittsfield  |
| 31 |            | Berlin      |
| 32 | Steuben    | Stephentown |
| 33 |            | Wayland     |
| 34 |            | Argyle      |
| 35 | Washington | Ft. Edward  |
| 36 |            | Kingsbury   |
| 37 | Yates      | Italy       |

38 Except, however, for the towns of Conesus, Canadice and Richmond the  
39 provisions of this subdivision shall only apply to lands acquired by the  
40 state on or after December fifteenth, nineteen hundred eighty-nine.

41 (h) All lands owned by the state, in the Bashakill wetland properties  
42 located in the town of Mamakating in Sullivan county.

43 (i) All lands owned by the state in the Neversink Gorge areas in the  
44 Sullivan County towns of Forestburgh, Thompson, and Mamakating.

45 (j) All lands owned by the state pursuant to subdivision two of  
46 section two hundred eight of the racing, pari-mutuel wagering and breed-  
47 ing law located within the counties of Nassau, Queens and Saratoga,  
48 inclusive of the improvements erected thereon.

49 (k) Land owned by the state situate in the towns of McDonough and  
50 Preston in the county of Chenango, constituting a portion of Bowman Lake  
51 State Park, the title to which was vested in the state on February twen-  
52 ty-first, two thousand seventeen, exclusive of the improvements erected  
53 thereon.

1 2. (a) Notwithstanding subdivision one of this section, or any other  
2 provision of law to the contrary, beginning with tax years commencing on  
3 and after January first, two thousand twenty-one, state owned land shall  
4 be subject to taxation for all purposes, exclusive of improvements,  
5 equal to the following percentages of the taxes that would be owed if  
6 the land were privately owned:

| <u>Tax Years Beginning in</u> | <u>Percentage</u>     |
|-------------------------------|-----------------------|
| <u>calendar year:</u>         | <u>of taxes paid:</u> |
| <u>2021</u>                   | <u>10%</u>            |
| <u>2022</u>                   | <u>15%</u>            |
| <u>2023</u>                   | <u>20%</u>            |
| <u>2024</u>                   | <u>25%</u>            |
| <u>2025 and thereafter</u>    | <u>30%</u>            |

14 (b) The amount of taxes paid pursuant to this section shall in no way  
15 reduce a real property taxation payment owed to a municipal corporation  
16 pursuant to any other provision of law. On land in which there exists a  
17 payment in lieu of taxes agreement, the state shall pay the greater of  
18 the amount owed pursuant to such agreement and the amount of taxes owed  
19 pursuant to this subdivision.

20 § 2. This act shall take effect on the first of January next succeed-  
21 ing the date on which it shall have become a law and shall apply to  
22 assessment rolls prepared on the basis of taxable status dates occurring  
23 on or after such date.