# STATE OF NEW YORK

4404

2019-2020 Regular Sessions

# IN SENATE

March 11, 2019

Introduced by Sen. HARCKHAM -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government

AN ACT to amend the real property tax law, in relation to making all state lands subject to taxation for all purposes; and to repeal section 536 of the real property tax law relating to certain state lands subject to taxation for school purposes only

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

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

§ 532. [~~Certain state~~] **State** lands subject to taxation for all purposes. [~~The following~~] **All** state lands shall be subject to taxation for all purposes[~~:~~

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

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

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

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

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

LBD10499-01-9

~~(e) All lands in the counties of Rockland and Sullivan and in the towns of Monroe, Warwick, Cornwall, Highlands, Tuxedo and Woodbury, Orange county, and in the towns of Gardiner, Rochester, Shawangunk and Wawarsing, Ulster county, acquired for a public use by the commissioners of the Palisades Interstate park, exclusive of the improvements erected thereon by the state;~~

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

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

| ~~County~~ | ~~Town~~ |
|---|---|
| ~~Chenango~~ | ~~Otselic~~ |
| | ~~Pharsalia~~ |
| | ~~Sherburne~~ |
| ~~Jefferson~~ | ~~Antwerp~~ |
| | ~~Brownville~~ |
| | ~~Lorraine~~ |
| | ~~Worth~~ |
| ~~Lewis~~ | ~~Montague~~ |
| ~~Livingston~~ | ~~Conesus~~ |
| | ~~Livonia~~ |
| | ~~Springwater~~ |
| | ~~West Sparta~~ |
| ~~Ontario~~ | ~~Canadice~~ |
| | ~~Richmond~~ |
| ~~Oswego~~ | ~~Redfield~~ |
| ~~Otsego~~ | ~~Morris~~ |
| | ~~Pittsfield~~ |
| ~~Rensselaer~~ | ~~Berlin~~ |
| | ~~Stephentown~~ |
| ~~Steuben~~ | ~~Wayland~~ |
| ~~Washington~~ | ~~Argyle~~ |
| | ~~Ft. Edward~~ |
| | ~~Kingsbury~~ |
| ~~Yates~~ | ~~Italy~~ |

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

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

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

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

~~(k) Land owned by the state situate in the towns of McDonough and Preston in the county of Chenango, constituting a portion of Bowman Lake~~

~~State Park, the title to which was vested in the state on February twenty-first, two thousand seventeen~~], exclusive of the improvements erected thereon **by the state**.

§ 2. Section 536 of the real property tax law is REPEALED.

§ 3. This act shall take effect January 1, 2020 and shall apply to assessment rolls prepared on the basis of taxable status dates occurring on or after such date.