STATE OF NEW YORK

1369

2021-2022 Regular Sessions

IN ASSEMBLY

January 8, 2021

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

AN ACT to amend the real property tax law, in relation to directing the department of taxation and finance to conduct a study and report on a plan for consistent statewide policy concerning property taxation of state-owned land; and providing for the repeal of such provisions upon the expiration thereof

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

Section 1. The real property tax law is amended by adding a new section 548 to read as follows:

§ 548. Department report on policies concerning property taxation of state lands. The department, in consultation with the commissioner of environmental conservation, shall study and produce a report regarding a plan for consistent statewide policy concerning property taxation of state-owned land:

1. Detailing current state policies and practices causing state owned property to be subject to taxation or requiring state government payments of fees for service or in lieu of taxes to all classes of local governments;

2. Specifying the cost to the state of such policies and practices;

3. Assessing the character and equity of local fiscal impacts resulting from such policies and practices;

4. Recommending a standard, consistent statewide policy regarding state compensation of all classes of local governments for the fiscal effects of the exemption of state owned real property from property taxation;

5. Estimating the fiscal impact on the state of this recommended policy;

6. Presenting an implementation plan for such recommended policy; and

7. Providing draft legislation to effect this policy and plan.

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

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The department shall submit its report to the governor, the temporary president of the senate and the speaker of the assembly on or before January first, two thousand twenty-three.

§ 2. This act shall take effect immediately and shall expire February 1, 2023 when upon such date the provisions of this act shall be deemed repealed.