

# STATE OF NEW YORK

2615

2021-2022 Regular Sessions

## IN ASSEMBLY

January 19, 2021

Introduced by M. of A. LAVINE, THIELE, STERN, PALMESANO, MONTESANO --  
read once and referred to the Committee on Real Property Taxation

AN ACT to amend the real property tax law, in relation to certain state  
lands constituting a state park subject to taxation

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 is amended by  
2 adding a new subdivision (l) to read as follows:

3 (l) (i) All lands owned by the state constituting a state park,  
4 excluding those lands otherwise subject to taxation pursuant to subdivi-  
5 sions (a), (b), (c), (d), (e), (f), (g), (h), (i), (j) and (k) of this  
6 section, which meet the following criteria:

7 (A) the average daily state park attendance for the preceding year as  
8 reported by the office of parks, recreation and historic preservation  
9 exceeded twenty-five percent of the municipal population as determined  
10 by the most recent census data as reported by the United States census  
11 bureau;

12 (B) the state-owned land constitutes ten percent or more of the total  
13 land contained within the municipality based on acreage of state park-  
14 land and wildlife management area in the municipality as a percentage of  
15 all municipal land;

16 (C) the municipality provides or pays for first responder police  
17 protection and either: (1) pays or provides the cost of first responder  
18 fire protection; or (2) the residents of the municipality make direct  
19 payment to a fire protection district responsible for protecting the  
20 state park and its visitors; and

21 (D) the principal entrance to the state park is within the boundaries  
22 of the municipality.

23 (ii) In no event shall the payment exceed two hundred fifty thousand  
24 dollars for the two thousand twenty-one--two thousand twenty-two fiscal  
25 year, and in each succeeding fiscal year shall not exceed two hundred

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

LBD03798-01-1

1 fifty thousand dollars subject to an annual adjustment reflecting the  
2 latest consumer price index (all items--U.S. city average), published by  
3 the United States bureau of labor statistics, as recalculated every  
4 January first. The payment shall be reduced by any payment in lieu of  
5 taxes or other state payments paid to the municipality which are related  
6 to the state park.

7 § 2. This act shall take effect on the first of April next succeeding  
8 the date on which it shall have become a law.