STATE OF NEW YORK

2615--A

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 -- recommitted to the Committee on Real Property Taxation in accordance with Assembly Rule 3, sec. 2 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

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 Assembly, do enact as follows:

Section 1. Section 532 of the real property tax law is amended by adding a new subdivision (l) to read as follows:

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

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

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

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

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

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

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(ii) In no event shall the payment exceed two hundred fifty thousand dollars for the two thousand twenty-two--two thousand twenty-three fiscal year, and in each succeeding fiscal year shall not exceed two hundred fifty thousand dollars subject to an annual adjustment reflecting the latest consumer price index (all items--U.S. city average), published by the United States bureau of labor statistics, as recalculated every January first. The payment shall be reduced by any payment in lieu of taxes or other state payments paid to the municipality which are related to the state park.

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