STATE OF NEW YORK

1165

2021-2022 Regular Sessions

IN ASSEMBLY

January 7, 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 state payment of local taxes on certain privately owned lands that the state requires to be fully exempt from property taxation

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 537 to read as follows:

§ 537. State payment of local taxes on certain privately owned lands. (a) For all counties, cities, towns, villages and school districts in which privately owned property is fully exempt from property taxation for educational purposes without the requirement of local consent as provided by section one of article sixteen of the state constitution, and in which the proportion of fully exempt privately owned property exceeds the mean for the state for the class of local government within which that county, city, town, village or school district is included, and is certified as performing the function or the functions of state-owned public parkland by the secretary of state, and that can demonstrate significant service to citizens of the state residing outside the county in which the civil subdivision is located in accord with criteria specified by the secretary, the state of New York shall pay all property taxes in the same amounts and at the same time as it pays taxes on certain state-owned properties as specified in section five hundred thirty-two of this title.

(b) Owners or managers of all fully exempt private properties for which the state pays property taxes under the provisions of this section shall report on or before December thirty-first of each year to the secretary of state, in a form and in accord with criteria specified by the secretary, on the value of regional and statewide services provided

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

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by those fully exempt properties, compared to the estimated value of the state payment provided.

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