

STATE OF NEW YORK

650

2021-2022 Regular Sessions

IN SENATE

(Prefiled)

January 6, 2021

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 taxation of state owned land

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

1 Section 1. Section 532 of the real property tax law, subdivision (d)
2 as amended by chapter 364 of the laws of 2004, subdivision (e) as
3 amended by chapter 660 of the laws of 1997, subdivision (g) as amended
4 by chapter 196 of the laws of 2018, subdivision (h) as added by chapter
5 626 of the laws of 1995, subdivision (i) as added by chapter 646 of the
6 laws of 1998, subdivision (j) as added by chapter 18 of the laws of 2008
7 and subdivision (k) as added by section 1 of part VV of chapter 58 of
8 the laws of 2018, is amended to read as follows:

9 § 532. Certain state lands subject to taxation for all purposes. 1.
10 The following state lands shall be subject to taxation for all purposes:

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

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

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

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

23 (e) All lands in the counties of Rockland and Sullivan and in the
24 towns of Monroe, Warwick, Cornwall, Highlands, Tuxedo and Woodbury,

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

LBD03963-01-1

1 Orange county, and in the towns of Gardiner, Rochester, Shawangunk and
2 Wawarsing, Ulster county, acquired for a public use by the commissioners
3 of the Palisades Interstate park, exclusive of the improvements erected
4 thereon by the state;

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

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

14	County	Town
15	Chenango	Otselic
16		Pharsalia
17		Sherburne
18	Jefferson	Antwerp
19		Brownville
20		Lorraine
21	Lewis	Worth
22		Montague
23		Conesus
24	Livingston	Livonia
25		Springwater
26		West Sparta
27	Ontario	Canadice
28		Richmond
29	Oswego	Redfield
30	Otsego	Morris
31	Rensselaer	Pittsfield
32		Berlin
33	Steuben	Stephentown
34		Wayland
35	Washington	Argyle
36		Ft. Edward
37	Yates	Kingsbury
38		Italy

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

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

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

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

50 (k) Land owned by the state situate in the towns of McDonough and
51 Preston in the county of Chenango, constituting a portion of Bowman Lake
52 State Park, the title to which was vested in the state on February twen-

ty-first, two thousand seventeen, exclusive of the improvements erected thereon.

2. (a) Notwithstanding subdivision one of this section, or any other provision of law to the contrary, beginning with tax years commencing on and after January first, two thousand twenty-two, state owned land shall be subject to taxation for all purposes, exclusive of improvements, equal to the following percentages of the taxes that would be owed if the land were privately owned:

<u>Tax Years Beginning in</u>	<u>Percentage</u>
<u>calendar year:</u>	<u>of taxes paid:</u>
<u>2022</u>	<u>10%</u>
<u>2023</u>	<u>15%</u>
<u>2024</u>	<u>20%</u>
<u>2025</u>	<u>25%</u>
<u>2026 and thereafter</u>	<u>30%</u>

(b) The amount of taxes paid pursuant to this section shall in no way reduce a real property taxation payment owed to a municipal corporation pursuant to any other provision of law. On land in which there exists a payment in lieu of taxes agreement, the state shall pay the greater of the amount owed pursuant to such agreement and the amount of taxes owed pursuant to this subdivision.

§ 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.