

STATE OF NEW YORK

64

2023-2024 Regular Sessions

IN SENATE

(Prefiled)

January 4, 2023

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 section 1 of part WW of chapter 59 of the laws of 2021,
4 subdivision (g) as amended by chapter 196 of the laws of 2018, subdivi-
5 sion (h) as added by chapter 626 of the laws of 1995, subdivision (i) as
6 added by chapter 646 of the laws of 1998, subdivision (j) as added by
7 chapter 18 of the laws of 2008, subdivision (k) as added by section 1 of
8 part VV of chapter 58 of the laws of 2018 and subdivision (l) as added
9 by section 2 of part XX of chapter 58 of the laws of 2022, is amended to
10 read as follows:

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

13 (a) All wild or forest lands owned by the state within the forest
14 preserve;

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

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

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

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

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1 (e) All lands in the counties of Rockland and Sullivan and in the
 2 towns of Blooming Grove, Chester, Monroe, Warwick, Cornwall, Highlands,
 3 Tuxedo and Woodbury, Orange county, and in the towns of Gardiner,
 4 Rochester, Shawangunk and Wawarsing, Ulster county, acquired for a
 5 public use by the commissioners of the Palisades Interstate park, exclu-
 6 sive of the improvements erected thereon by the state;

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

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

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

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

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

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

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

52 (k) Land owned by the state situate in the towns of McDonough and
 53 Preston in the county of Chenango, constituting a portion of Bowman Lake

1 State Park, the title to which was vested in the state on February twen-
2 ty-first, two thousand seventeen, exclusive of the improvements erected
3 thereon.

4 (1) lands owned by the state and acquired pursuant to the provisions
5 of title twenty-one of article fifteen of the environmental conservation
6 law exclusive of the improvements erected thereon erected by the regu-
7 lating districts.

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

<u>Tax Years Beginning in</u> <u>calendar year:</u>	<u>Percentage</u> <u>of taxes paid:</u>
<u>2024</u>	<u>10%</u>
<u>2025</u>	<u>15%</u>
<u>2026</u>	<u>20%</u>
<u>2027</u>	<u>25%</u>
<u>2028 and thereafter</u>	<u>30%</u>

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

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