

# STATE OF NEW YORK

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3550

2023-2024 Regular Sessions

## IN ASSEMBLY

February 3, 2023

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Introduced by M. of A. PRETLOW -- read once and referred to the Committee on Ways and Means

AN ACT in relation to directing the department of taxation and finance to conduct a study of state-owned lands within the counties of Westchester, Putnam and Dutchess, and the real property tax impact of such lands upon such counties and the localities therein

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

1 Section 1. Legislative intent. The legislature hereby finds that on  
2 January 9, 2017, the state of New York announced an agreement with  
3 Entergy to close the Indian Point nuclear plant. As a result of the  
4 permanent closure of this facility, it is estimated that the loss to the  
5 tax base of the county of Westchester and surrounding counties in the  
6 catchment area of such plant will be severe. The legislature further  
7 finds that the state has utilized a piecemeal approach to the taxation  
8 of state-owned land. Home owners across the state are burdened with  
9 subsidizing, through real property taxes, the revenue lost from the  
10 untaxed state-owned land in their communities. The impact of this fiscal  
11 burden, coupled with the closure of the Indian Point nuclear plant,  
12 creates a unique situation throughout communities in the counties of  
13 Westchester, Putnam and Dutchess. Therefore, it is in the best interest  
14 of the taxpayers of these counties to study this disparate treatment of  
15 taxation on state-owned land in light of the closure of the Indian Point  
16 nuclear plant, which will have a substantial impact on local taxpayers.  
17 This study seeks to determine the fiscal impact of expanding state law  
18 that currently requires the state to pay real property taxes to certain  
19 local governments in order to pay taxes on state lands located through-  
20 out the Indian Point catchment region.

21 § 2. The department of taxation and finance shall, in consultation  
22 with any other department, division, board, bureau, commission, agency  
23 or public authority of the state or any political subdivision thereof

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

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1 deemed necessary by the commissioner of taxation and finance, conduct a  
2 study of state-owned lands within the counties of Westchester, Putnam  
3 and Dutchess. The study shall include lands owned by the state, exclu-  
4 sive of the improvements erected thereon by the state including, but not  
5 limited to, parklands, forestation lands, forest preserves, correctional  
6 facilities, facilities governed by article 9 of the executive law,  
7 facilities governed by article 26-A of the public health law, and any  
8 other lands located within such counties owned by the state not  
9 described in this section. Such study shall examine the methods of  
10 compensating counties, cities, towns, villages and school districts  
11 whose tax bases include state-owned land, the payments currently made by  
12 the state through sections 532, 533, 534 and 536 of the real property  
13 tax law and section 15-2115 of the environmental conservation law, and  
14 provide the fiscal impact to the state and counties, cities, towns,  
15 villages and school districts of the aforementioned state-owned lands  
16 that are currently tax-exempt should the state be required to provide  
17 compensation to such counties, cities, towns, villages and school  
18 districts. The commissioner of taxation and finance shall, on or before,  
19 December 1, 2023, submit a report of findings, conclusions and recommen-  
20 dations of such study to the governor, the temporary president of the  
21 senate, the speaker of the assembly, the chair of the senate finance  
22 committee, the chair of the senate investigations and government oper-  
23 ations committee, the chair of the assembly ways and means committee and  
24 the chair of the assembly real property taxation committee.

25 § 3. This act shall take effect immediately.