STATE OF NEW YORK

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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:

Section 1. Section 532 of the real property tax law, subdivision (d) as amended by chapter 364 of the laws of 2004, subdivision (e) as amended by section 1 of part WW of chapter 59 of the laws of 2021, subdivision (g) as amended by chapter 196 of the laws of 2018, subdivision (h) as added by chapter 626 of the laws of 1995, subdivision (i) as added by chapter 646 of the laws of 1998, subdivision (j) as added by chapter 18 of the laws of 2008, subdivision (k) as added by section 1 of part VV of chapter 58 of the laws of 2018 and subdivision (l) as added by section 2 of part XX of chapter 58 of the laws of 2022, is amended to read as follows:

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

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

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

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

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

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

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

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

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

County	Town
Chenango	Otselic
	Pharsalia
	Sherburne
Jefferson	Antwerp
	Brownville
	Lorraine
	Worth
Lewis	Montague
Livingston	Conesus
	Livonia
	Springwater
	West Sparta
Ontario	Canadice
	Richmond
Oswego	Redfield
Otsego	Morris
	Pittsfield
Rensselaer	Berlin
	Stephentown
Steuben	Wayland
Washington	Argyle
	Ft. Edward
	Kingsbury
Yates	Italy

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

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

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

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

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

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

(l) lands owned by the state and acquired pursuant to the provisions of title twenty-one of article fifteen of the environmental conservation law exclusive of the improvements erected thereon erected by the regulating districts.

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-four, 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:

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

(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.