STATE OF NEW YORK

10704

IN SENATE

September 23, 2026

Introduced by Sen. HARCKHAM -- read twice and ordered printed, and when printed to be committed to the Committee on Rules

AN ACT to amend the real property tax law, in relation to making all state lands subject to taxation for all purposes

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~~] **State** lands subject to taxation for all purposes. [~~The following~~] **All** 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;~~

~~(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,~~

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

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~~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~~]. Starting in the first full taxable year taking place one year after the effective date of the chapter of the laws of two thousand twenty-six that amended this section, all state lands not subject to taxation shall be subject to taxation at five percent of assessed value and such percentage shall increase by five percent every taxable year thereafter until such lands are subject to taxation at one hundred percent of assessed value; provided, however that any state land subject to taxation prior to the effective date of the chapter of the laws of two thousand twenty-six that amended this section shall continue to be subject to taxation at the rate in effect for such land prior to such effective date and such rate shall increase by five percent every taxable year thereafter until such lands are subject to taxation at one hundred percent of assessed value.

§ 2. This act shall take effect January 1, 2027.