

STATE OF NEW YORK

3550

2025-2026 Regular Sessions

IN ASSEMBLY

January 28, 2025

Introduced by M. of A. SIMPSON -- read once and referred to the Committee on Real Property Taxation

AN ACT to amend the real property tax law, in relation to requiring the state pay real property taxes on the assessed value of the Moriah shock incarceration correctional facility

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 is amended by
2 adding a new subdivision (m) to read as follows:

3 (m) All lands owned by the state which were previously used as the
4 Moriah shock incarceration correctional facility, including the improve-
5 ments erected thereon by the state, beginning once correctional oper-
6 ations have ceased at such facility, regardless of any state or
7 contracted personnel assigned to maintenance of relative facility
8 grounds or facility infrastructure including, but not limited to, build-
9 ings, heating systems, or communications technology, until the state
10 begins operations upon the land through a state agency or the land is
11 sold to a non-governmental entity; provided, however, that where such
12 lands are conveyed to a not-for-profit non-governmental entity, such
13 entity shall enter into a payment in lieu of taxes with Essex county and
14 the town of Moriah.

15 § 2. This act shall take effect on the first of April next succeeding
16 the date on which it shall have become a law.

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

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