STATE OF NEW YORK

4616

2025-2026 Regular Sessions

IN ASSEMBLY

February 4, 2025

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

AN ACT to amend the public lands law, in relation to the payment of state aid on account of certain state lands in the town of New Hudson, in the county of Allegany

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

Section 1. Subdivisions 1 and 2 of section 19-b of the public lands law, subdivision 1 as added by chapter 260 of the laws of 1980 and subdivision 2 as amended by chapter 373 of the laws of 1981, are amended to read as follows:

1. State aid shall be payable to any municipal corporation or special district as such terms are defined by section one hundred two of the real property tax law and hereinafter collectively referred to in this section as "taxing authority", when on any assessment roll the taxable assessed valuation in such taxing authority is decreased in any year by reason of the transfer of title or possession of land or improvements thereon **(a)** to the state or an agency of the state located at West Valley, Cattaraugus county and theretofore utilized by the corporation known as "Nuclear Fuel Services, Inc."**; or (b) to the state located in the town of New Hudson, in the county of Allegany, and theretofore subject to the jurisdiction of the department of environmental conservation**.

2. The state aid payable to a taxing authority pursuant to this section shall be computed and paid during the first fiscal year of any such taxing authority commencing on or after January first, nineteen hundred eighty-one, and during each fiscal year thereafter. Such state aid shall in each year be equal to the amount of taxes levied or which would have been levied by or in behalf of the taxing authority against such lands and the improvements thereon on the last assessment roll finally completed in **the year that the land was acquired by the state,**

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

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adjusted for any change in assessment, but not less than the assessment roll completed in nineteen hundred eighty.

§ 2. This act shall take effect immediately and the first payment of state aid shall be based upon assessment rolls completed in 2024.