§ 55.15. Creation of trust a public purpose. It is hereby found, determined and declared that the creation of the trust and the carrying out of its corporate purposes is in all respects for the benefit of the people of the state of New York, for the preservation and improvement of the natural, historic and waterfront resources constituting their natural heritage and in furtherance of their welfare and prosperity, and is a public purpose, in that the trust will be performing an essential governmental function in the exercise of the powers conferred upon it by this title and the trust shall not be required to pay taxes or assessments upon any of the property acquired by it or under its jurisdiction and control, or upon its activities in the operation and maintenance of such properties or use of any moneys, revenues or other income received by the corporation. All contributions of real or personal property made to the trust whether by gift, devise or bequest shall qualify as deductions in computing the net taxable income of the donor for the purposes of any income tax imposed by the state or any political subdivision thereof.