§ 23-1901. Construction of title.

1. Nothing contained herein shall release a person from any obligation imposed by the provisions of this article or rules and regulations promulgated thereunder.

2. This title shall supersede all other laws enacted by local governments or agencies concerning the imposition of a fee relating to circumstances described in this title. Nothing in the preceding sentence or in this title shall be construed as superseding or in any way limiting the right of any local government to impose real property taxes pursuant to the real property tax law.

3. Except as otherwise provided in subdivision 4 of this section, the following owners shall not be subject to the fees imposed in this title:

a. The United States of America or any of its agencies or instrumentalities;

b. The state of New York or any of its agencies; and

c. Local Agencies.

4. Agencies shall be subject to the fees imposed in this title when such agencies produce oil or gas, or engage in solution mining, for sale or exchange.