§ 533. Certain conservation easements created pursuant to title three of article forty-nine of the environmental conservation law hereafter acquired by the state within the Adirondack or Catskill parks, as those areas are defined in such law and lands within the watershed of Hemlock and Canadice lakes in the towns of Livonia, Conesus, West Sparta and Springwater in Livingston county, the towns of Canadice and Richmond in Ontario county and the town of Wayland in Steuben county, and lands within the Tug Hill region, as defined in article thirty-seven of the executive law, shall be subject to taxation for all purposes. Any conservation easement created pursuant to title three of article forty-nine of the environmental conservation law hereafter acquired by the state within the Adirondack or Catskill parks, as those areas are defined in such law or acquired by the state on lands within the watershed of Hemlock and Canadice lakes in the towns of Livonia, Conesus, West Sparta and Springwater in Livingston county, the towns of Canadice and Richmond in Ontario county and the town of Wayland in Steuben county, or acquired by the state on lands within the Tug Hill region as defined in article thirty-seven of the executive law, shall be subject to taxation for all purposes. Any common law easement acquired on or before January first, nineteen hundred ninety by the state for conservation purposes within the Adirondack or Catskill parks, as those areas are defined in the environmental conservation law, shall be subject to taxation for all purposes. The value of such interests shall be equivalent to the change, if any, in the value of the lands subject to the easement. The procedures set forth in sections five hundred forty, five hundred forty-two, five hundred forty-three and five hundred forty-four of this title shall govern the assessment and payment of taxes thereon. If the acquisition by or conveyance to the state of any such easement is determined to be void by any court of competent jurisdiction, tax payments on such easement paid by the state prior to the date of such determination shall be retained by the recipient and shall be deemed to have been a grant-in-aid by the state.