§ 562. Certain property used or occupied by a railroad. Notwithstanding the provisions of this chapter or any other law, real property used or occupied by a railroad for purposes of railroad operation, title to which is in the state of New York or in any municipal corporation thereof under any of the grade crossing elimination acts, shall be deemed property of the railroad for purposes of taxation and shall be assessed and taxed in the same manner and to the same extent as if such railroad were the owner thereof.