§ 564. Privately-owned improvements on state lands. 1. Improvements not owned by the state, but situate on land owned by the state, shall be assessed and taxed in the name of the owners thereof.

2. Interests granted pursuant to subdivision four-a of section three of the public lands law or subdivision thirty-eight of section ten of the highway law or subdivision one of section seventy-two-n of the general municipal law and any improvement made thereto, shall be separately assessed and taxed in the name of the lessees thereof; provided that with respect to interest granted pursuant to subdivision one of section seventy-two-n of the general municipal law and any improvements made with respect thereto, taxes, special ad valorem levies or special assessments shall not become a lien thereon but the lessee shall be personally liable in accordance with the provisions of section nine hundred twenty-six of this chapter.