§ 624. Tax on special franchise not to affect other taxes. The payment of a tax on a special franchise shall not relieve any special franchise owner from the payment of any organization tax, franchise tax or any tax otherwise imposed by article nine of the tax law or any other provision of law, but tangible property situated in, under, above, upon or through any public street, highway, water or other public place, subject to assessment as a special franchise, shall not be taxable except upon the assessment made by the commissioner as provided herein.