

STATE OF NEW YORK

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A. 156

SENATE - ASSEMBLY
(Prefiled)
January 7, 2009

4 PART FF

5 Section 1. Section 544 of the real property tax law is amended by

6 adding a new subdivision 3 to read as follows:

7 3. Notwithstanding any other provision of law, all taxes paid by the
8 state after April first, two thousand nine pursuant to this article
9 shall be no greater than the amount paid by the state during the fiscal
10 year ending March thirty-first, two thousand nine. For lands acquired by
11 the state after April first, two thousand nine or after the taxable
12 status date of such lands during the state fiscal year ending March
13 thirty-first, two thousand nine, the taxes paid shall be no greater than
14 the taxes owed on such lands during the fiscal year in which the state's
15 initial tax payment was due pursuant to this article.

16 § 2. Section 19 of the public lands law, as amended by chapter 385 of
17 the laws of 1994, is amended to read as follows:

18 § 19. Taxes and assessments for local improvements on state lands. A
19 person, body or board authorized to assess lands for local improvements
20 or purposes, shall serve on the comptroller of the state, at least three
21 weeks prior to the confirmation of the same, a written notice of every
22 assessment on state lands, showing the purpose for which the assessment
23 is made, the state lands assessed and the amounts for which they are
24 assessed, and referring to the law authorizing the assessment, and no
25 such assessment shall be legal unless such notice is duly served. No
26 fee, interest, penalty or expense shall be added to or accrue on any
27 such assessment against state lands, nor shall such lands be sold there-
28 for; but such assessments shall, if confirmed and uncontested, be paid
29 and discharged out of any moneys appropriated therefor. All sales of
30 state lands for unpaid taxes or assessments for local improvements or
31 purposes are void. All taxes and assessments legally made on state
32 lands, and all legal rents or charges thereon, shall be audited by the
33 comptroller and paid out of the treasury. On or before January fifteenth
34 the comptroller, in consultation with the board of real property
35 services and other agencies as may be appropriate, shall submit to the
36 governor and the legislature an annual accounting of taxes and assess-
37 ments paid pursuant to this section during the preceding and current
38 fiscal years. Such accounting shall include, but not be limited to the
39 number, type and amount of such payments, as well as an estimate of
40 payments to be made during the remainder of the current fiscal year and
41 during the following fiscal year. If any provision of this section
42 conflict with any provision of any other general, special or local law,
43 this section shall prevail; and no other general, special or local law
44 shall be deemed to repeal, alter or abridge any provision of this
45 section, unless this section or this article or this chapter be express-
46 ly and specifically referred to therein. This section shall extend, in
47 its operation and effect, so as to include all actions and proceedings,
48 whether judicial or administrative, heretofore commenced under any
49 general, special or local law and now pending. All payments made by the

50 state pursuant to this section after March first, two thousand nine
51 shall be equal to an amount equal to the assessment otherwise owed less
52 six per centum.

53 § 3. Subdivisions 2 and 2-a of section 19-a of the public lands law,
54 subdivision 2 as added by chapter 161 of the laws of 1965, paragraph 3

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1 of subdivision 2 as amended by section 2 of part F of chapter 56 of the
2 laws of 2000 and subdivision 2-a as amended by section 1 of part K1 of
3 chapter 109 of the laws of 2006, are amended to read as follows:

4 2. The state aid payable to a city pursuant to this section shall be
5 computed and paid as follows:

6 (1) Commencing with the first fiscal year of such city subsequent to
7 the taxable status date of the assessment roll of such city occurring
8 after the acquisition of such land and improvements thereon by the state
9 or agency of the state and for each fiscal year thereafter to and not
10 including the first fiscal year of such city subsequent to the taxable
11 status date of such roll occurring after the final completion of
12 construction of such facilities on such land, an amount shall be paid
13 equal to the amount of taxes levied by or in behalf of the city against
14 such lands and the improvements thereon on the last assessment roll
15 finally completed prior to the acquisition by the state or agency of the
16 state;

17 (2) Commencing with the first fiscal year of such city subsequent to
18 the taxable status date of the assessment roll of such city occurring
19 after the final completion of the construction of such facilities and
20 for each fiscal year thereafter for the period of probable usefulness as
21 set forth in section sixty-one of the state finance law of such facili-
22 ties or of such lands on which the facilities are constructed whichever
23 is longer but in no event to exceed a period of thirty years, an amount
24 equal to one percent of the sum of the actual acquisition cost of the
25 land and the improvements thereon and the actual cost of the
26 construction of facilities thereon, provided, however, that the state
27 director of the budget and the mayor of a city with the approval of the
28 legislative body of such city may agree in writing that such state aid
29 may be an amount less than herein provided or that such city shall not
30 make application for any such aid under this section; [and]

31 (3) The aggregate amount of state aid paid pursuant to this section,
32 exclusive of the amount of state aid paid pursuant to subdivision two-a
33 of this section, shall in no event exceed the aggregate amount of state
34 aid provided in paragraph two of this subdivision[.]; and

35 (4) Payment made pursuant to this subdivision after March first, two
36 thousand nine shall be equal to the amount calculated according to the
37 provisions of this subdivision less six per centum.

38 2-a. (1) Notwithstanding any provision of this section to the contra-
39 ry, in addition to state aid otherwise payable pursuant to this section,
40 there shall be payable to any city located in a county in which there
41 has been constructed a state office building project in accordance with
42 the provisions of chapter one hundred fifty-two of the laws of nineteen
43 hundred sixty-four, as amended, and pursuant to an agreement entitled
44 the "South Mall contract" dated May eleventh, nineteen hundred sixty-
45 five, state aid in accordance with the following schedule:

46 State

47 Fiscal
48 Year Amount
49 2000-2001 \$4,500,000
50 2001-2002 \$4,500,000
51 2002-2003 \$4,500,000
52 2003-2004 \$9,850,000
53 2004-2005 \$16,850,000
54 2005-2006 \$22,850,000
55 2006-2007 \$22,850,000

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1 2007-2008 \$22,850,000
2 2008-2009 \$22,850,000
3 2009-2010 [\$22,850,000] \$21,479,000
4 2010-2011 [\$22,850,000] \$21,479,000
5 2011-2012 [\$15,000,000] \$14,100,000
6 2012-2013 [\$15,000,000] \$14,100,000
7 2013-2014 [\$15,000,000] \$14,100,000
8 2014-2015 [\$15,000,000] \$14,100,000
9 2015-2016 [\$15,000,000] \$14,100,000
10 2016-2017 [\$15,000,000] \$14,100,000
11 2017-2018 [\$15,000,000] \$14,100,000
12 2018-2019 [\$15,000,000] \$14,100,000
13 2019-2020 [\$15,000,000] \$14,100,000
14 2020-2021 [\$15,000,000] \$14,100,000
15 2021-2022 [\$15,000,000] \$14,100,000
16 2022-2023 [\$15,000,000] \$14,100,000
17 2023-2024 [\$15,000,000] \$14,100,000
18 2024-2025 [\$15,000,000] \$14,100,000
19 2025-2026 [\$15,000,000] \$14,100,000
20 2026-2027 [\$15,000,000] \$14,100,000
21 2027-2028 [\$15,000,000] \$14,100,000
22 2028-2029 [\$15,000,000] \$14,100,000
23 2029-2030 [\$15,000,000] \$14,100,000
24 2030-2031 [\$15,000,000] \$14,100,000
25 2031-2032 [\$15,000,000] \$14,100,000
26 2032-2033 [\$15,000,000] \$14,100,000

27 (2) The state aid payable to any such city pursuant to this subdivi-
28 sion shall be the sole and exclusive state aid payable pursuant to this
29 section to any such city with respect to the state-leased or state-owned
30 lands referenced in this subdivision. Any such city shall continue to be
31 eligible for the payment of state aid pursuant to the other provisions
32 of this section but not with respect to the state-leased or state-owned
33 lands referenced in this subdivision.

34 (3) State aid otherwise payable on account of the real property
35 described in this subdivision shall no longer be paid if title to such
36 real property is conveyed to a person or entity other than the state or
37 an agency of the state.

38 (4) The state aid payable under paragraph one of this subdivision
39 shall be payable upon application to the state comptroller by the chief
40 fiscal officer of a city which qualifies for aid pursuant to this subdivi-
41 sion. The application shall be made on a form prescribed by such
42 comptroller and shall contain such information as such comptroller shall
43 require. Upon approval of the application and determination by such
44 comptroller of the amount of state aid payable under this subdivision,
45 such state aid shall be paid upon the warrant of such comptroller. Annu-
46 al payment shall be made to a qualified city not later than December

47 first in each year commencing with the year two thousand and ending in
48 the year two thousand ten. Thereafter, payment shall be made to a quali-
49 fied city in two equal installments, the first occurring no earlier than
50 April first and no later than May first, the second occurring no earlier
51 than October first and no later than November first. Such payments shall
52 conclude in the year two thousand thirty-two. Provided however, that any
53 such payment shall be reduced by any amount necessary to meet eligible
54 obligations of the Albany convention center authority, as created by
55 section twenty-six hundred seventy-five-d of the public authorities law
56 and as certified by the chairperson of said authority, provided that

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1 such certification in such form as the authority deems desirable, but
2 including at a minimum the exact amount of payment required to satisfy
3 the authority's obligations pursuant to section twenty-six hundred
4 seventy-five-ii of the public authorities law is delivered to the state
5 comptroller no later than March first and September first, respectively.
6 The state comptroller, upon receipt of such certificate from the author-
7 ity, shall withhold from the qualified city state aid payable to such
8 qualified city, to the extent necessary to meet the required amount of
9 payments pursuant to such certificate. The state comptroller shall pay
10 over to the authority the amount so withheld on or before March
11 fifteenth and September fifteenth, respectively, and shall remit any
12 remaining amount of such installment payment to the qualified city, as
13 otherwise provided by this subdivision.

14 § 4. This act shall take effect March 1, 2009, provided that the
15 provisions of section one of this act shall take effect April 1, 2009.