

program. By the terms of those statutes, the tax freeze credit was only applicable to taxable years 2014, 2015 and 2016. Therefore, these provisions no longer serve a purpose, except for the reporting provisions, which facilitate the administration of the tax levy limit program and are being preserved in a reenacted section 3-d of the General Municipal Law and section 2023-b of the Education Law.

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## PART F

2 Section 1. Subdivision 1 of section 544 of the real property tax law,  
3 as amended by chapter 18 of the laws of 2008, is amended and a new  
4 subdivision 3 is added to read as follows:

5 1. The comptroller shall pay taxes levied on lands of the state in  
6 each county pursuant to the foregoing sections of this title, out of  
7 moneys appropriated by the legislature therefor, to the county treasurer  
8 for appropriate distribution upon submission of a statement of such  
9 taxes by him or her in such form and executed in such manner by the  
10 county treasurer as may be required by the comptroller. Provided, howev-  
11 er, that in the case of lands which are taxable pursuant to subdivision  
12 (j) of section five hundred thirty-two of this title, the comptroller  
13 shall pay such taxes. Such payment shall be requested, processed and  
14 paid separately from all other taxes that are payable to the county  
15 treasurer pursuant to this section. Provided further, that on and after  
16 April first, two thousand eighteen, once taxes have been paid on a taxa-  
17 ble parcel of state land pursuant to this subdivision, the amount of  
18 taxes due and payable on that parcel thereafter shall be calculated by  
19 the comptroller in accordance with the provisions of subdivision three  
20 of this section.

1 3. Notwithstanding any provision of law to the contrary, on and after  
2 April first, two thousand eighteen, once taxes have been paid on a taxa-  
3 ble parcel of state land pursuant to subdivision one of this section,  
4 the comptroller shall thereafter calculate the taxes due and payable on  
5 that parcel as follows:

6 (a) In the case of a local government, the taxes so payable shall  
7 equal the taxes that were payable on that parcel in the prior fiscal  
8 year of the local government multiplied by the allowable levy growth  
9 factor. As used in this paragraph, the terms "local government," "prior  
10 fiscal year" and "allowable levy growth factor" shall have the same  
11 meanings as set forth in section three-c of the general municipal law,  
12 provided that if such section is no longer in effect on the date such  
13 taxes are paid, such terms shall be deemed to have the meanings set  
14 forth in such section as it read on the last date on which it was in  
15 effect.

16 (b) In the case of a school district, the taxes so payable shall equal  
17 the taxes that were payable on that parcel in the prior school year of  
18 the school district multiplied by the allowable levy growth factor. As  
19 used in this paragraph, the terms "school district," "prior school year"  
20 and "allowable levy growth factor" shall have the same meanings as set  
21 forth in section two thousand twenty-three-a of the education law,  
22 provided that if such section is no longer in effect on the date such  
23 taxes are paid, such terms shall be deemed to have the meanings set  
24 forth in such section as it read on the last date on which it was in  
25 effect.

26 (c) On or before July first of each year, the comptroller shall calcu-  
27 late the amounts of taxes that are due and payable on taxable state land  
28 pursuant to this subdivision, and shall notify the commissioner of the

1 amounts so calculated. The commissioner shall thereupon transmit that  
2 information to the affected local governments and school districts. The  
3 taxes due on such lands shall be paid by the comptroller in the manner  
4 provided by subdivision one of this section.

5 (d) The following provisions shall apply to state lands that are  
6 subject to the provisions of this subdivision:

7 (i) Such lands shall not be included on the lists of taxable state  
8 lands that must be supplied by the commissioner pursuant to section five  
9 hundred forty of this title.

10 (ii) The assessments of such lands shall not be reported to the  
11 commissioner pursuant to section five hundred forty-two of this title.

12 (iii) The assessments of such lands shall not be subject to the  
13 approval of the commissioner pursuant to such section, and shall not be  
14 taken into account in the calculation of the taxes due on such lands.

15 (iv) Such lands shall be entered on the exempt portion of the assess-  
16 ment roll, notwithstanding the fact that they are taxable pursuant to  
17 this title. Provided, that no such entry shall be made in the case of an  
18 assessment adjustment made by the commissioner pursuant to paragraph (c)  
19 of subdivision three of section five hundred forty-two of this title or  
20 section 15-2115 of the environmental conservation law, or in the case of  
21 state aid payable pursuant to section five hundred forty-five of this  
22 title due to a reduction in the assessment of taxable state land.

23 (v) Such lands shall be disregarded when calculating state equaliza-  
24 tion rates and tax rates.

25 (vi) When a school district receives payments of taxes on state lands  
26 pursuant to this subdivision, any actual valuation computed for such  
27 school district pursuant to paragraph c of subdivision one of section  
28 thirty-six hundred two of the education law shall include the actual

1 valuation equivalent of those payments. The commissioner shall determine  
2 such actual valuation equivalent by dividing the payment made, as  
3 reported to such commissioner by the comptroller, by the school tax rate  
4 that was applied to real property on that year's assessment roll or, if  
5 applicable, the special apportionment rate determined pursuant to  
6 section twelve hundred twenty-seven of this chapter and dividing such  
7 result by the final state equalization rate for that roll. The actual  
8 valuation equivalent shall be reported to the state comptroller and the  
9 commissioner of education, and shall be used by the commissioner of  
10 education in the determination of any state average that uses real prop-  
11 erty taxes levied against and/or actual valuation based upon the corre-  
12 sponding assessment roll. Each school district receiving payments of  
13 taxes on state lands pursuant to this subdivision shall annually report  
14 those payments to the commissioner of education, with a copy to the  
15 commissioner, as a condition to receiving any aid pursuant to section  
16 thirty-six hundred two of the education law.

17 (e) The provisions of this subdivision shall not apply to the payment  
18 of state aid pursuant to section five hundred forty-five of this title  
19 in relation to property that has become exempt from taxation due to its  
20 acquisition by the state or an agency of the state.

21 § 2. This act shall take effect immediately.

22 PART G

23 Section 1. Section 4 of chapter 475 of the laws of 2013, amending the  
24 real property tax law relating to assessment ceilings for local public  
25 utility mass real property, is amended to read as follows: