STATE OF NEW YORK

9339

2025-2026 Regular Sessions

IN ASSEMBLY

December 10, 2025

Introduced by M. of A. SCHIAVONI -- read once and referred to the Committee on Real Property Taxation

AN ACT to amend the real property tax law, in relation to providing an exemption from real property taxes for real property leased to an ambulance company which is exclusively used and occupied by such ambulance company for ambulance purposes

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Subdivisions 1 and 2 of section 464 of the real property tax law, as amended by chapter 476 of the laws of 2018, are amended to read as follows:

1. Except as otherwise provided in subdivision two of this section, real property owned by an incorporated association of present or former volunteer firefighters, other than a business corporation, which is (a) actually and exclusively used and occupied by such incorporated association or (b) leased to the city, town, village or fire district in which the real property is located and is actually and exclusively used and occupied by such city, town, village or fire district for fire department purposes or for the social and recreational use of the firefighters and residents of the city, town, village or fire district, provided the rent under any such lease does not exceed the amount of carrying, maintenance and depreciation charges or (c) leased to the school district in which the real property is located and is actually and exclusively used and occupied by such school district for school district purposes *or (d) leased to an ambulance company in which the real property is located and is actually and exclusively used and occupied by such ambulance company for ambulance purposes*, provided the rent under any such lease does not exceed the amount of carrying, maintenance and depreciation charges, shall be exempt from taxation, but the total amount of the exemption to any one incorporated association shall not exceed twenty thousand dollars.

EXPLANATION--Matter in *italics* (underscored) is new; matter in brackets [-] is old law to be omitted.

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2. Notwithstanding the provisions of subdivision one of this section, real property owned by an incorporated volunteer fire company or fire department created for the purpose of furnishing fire protection which is (a) actually and exclusively used and occupied by such fire company or fire department for public purposes or (b) leased to the city, town, village or fire district in which the real property is located and is actually and exclusively used and occupied by such city, town, village or fire district for governmental purposes including but not limited to the social and recreational use of the firefighters and residents of the city, town, village or fire district provided the rent under any such lease does not exceed the amount of carrying, maintenance and depreciation charges or (c) leased to the school district in which the real property is located and is actually and exclusively used and occupied by such school district for school district purposes **or (d) leased to an ambulance company in which the real property is located and is actually and exclusively used and occupied by such ambulance company for ambulance purposes**, provided the rent under any such lease does not exceed the amount of carrying, maintenance and depreciation charges, shall be exempt from taxation and exempt from special ad valorem levies and special assessments to the extent provided in section four hundred ninety of this [~~chapter~~] **article**. In the event that not all of the real property shall be used and occupied for such purposes then exemption of the portion not so used shall be limited to the exemption provided in subdivision one of this section.

§ 2. This act shall take effect immediately and shall apply to tax years commencing on and after such effective date.