

# STATE OF NEW YORK

4819

2025-2026 Regular Sessions

## IN SENATE

February 13, 2025

Introduced by Sen. FELDER -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government

AN ACT to amend the real property tax law, in relation to a privately owned vacant property temporary public benefit use exemption

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

1 Section 1. The real property tax law is amended by adding a new  
2 section 481-a to read as follows:

3 § 481-a. Privately owned vacant property temporary public benefit use  
4 exemption. 1. Notwithstanding any other provision of this chapter, where  
5 privately owned vacant property is temporarily used for the public bene-  
6 fit in a city having a population of one million or more such property  
7 may be exempt from taxation and ad valorem levies for as long as such  
8 real property shall be limited to use for the public benefit for a mini-  
9 imum of twenty hours a week in the months of November through March and  
10 twenty-five hours a week in the months of April through October.

11 2. The term "public benefit", as used in this section shall include,  
12 but not be limited to, open spaces, community gardens, urban farms and  
13 pop-up parks.

14 3. No real property shall be entitled to receive an exemption pursuant  
15 to this section if the owner or operator of such real property shall  
16 receive or may be lawfully entitled to receive pecuniary profit from the  
17 use of such real property.

18 § 2. This act shall take effect immediately.

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

LBD03878-01-5