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:

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

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

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

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

§ 2. This act shall take effect immediately.

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

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