

STATE OF NEW YORK

9774

IN ASSEMBLY

April 9, 2024

Introduced by M. of A. THIELE, HAWLEY -- 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:

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

4 1. Except as otherwise provided in subdivision two of this section,
5 real property owned by an incorporated association of present or former
6 volunteer firefighters, other than a business corporation, which is (a)
7 actually and exclusively used and occupied by such incorporated associ-
8 ation or (b) leased to the city, town, village or fire district in which
9 the real property is located and is actually and exclusively used and
10 occupied by such city, town, village or fire district for fire depart-
11 ment purposes or for the social and recreational use of the firefighters
12 and residents of the city, town, village or fire district, provided the
13 rent under any such lease does not exceed the amount of carrying, main-
14 tenance and depreciation charges or (c) leased to the school district in
15 which the real property is located and is actually and exclusively used
16 and occupied by such school district for school district purposes or (d)
17 leased to an ambulance company in which the real property is located and
18 is actually and exclusively used and occupied by such ambulance company
19 for ambulance purposes, provided the rent under any such lease does not
20 exceed the amount of carrying, maintenance and depreciation charges,
21 shall be exempt from taxation, but the total amount of the exemption to
22 any one incorporated association shall not exceed twenty thousand
23 dollars.

24 2. Notwithstanding the provisions of subdivision one of this section,
25 real property owned by an incorporated volunteer fire company or fire
26 department created for the purpose of furnishing fire protection which

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

LBD14929-01-4

1 is (a) actually and exclusively used and occupied by such fire company
2 or fire department for public purposes or (b) leased to the city, town,
3 village or fire district in which the real property is located and is
4 actually and exclusively used and occupied by such city, town, village
5 or fire district for governmental purposes including but not limited to
6 the social and recreational use of the firefighters and residents of the
7 city, town, village or fire district provided the rent under any such
8 lease does not exceed the amount of carrying, maintenance and depreci-
9 ation charges or (c) leased to the school district in which the real
10 property is located and is actually and exclusively used and occupied by
11 such school district for school district purposes or (d) leased to an
12 ambulance company in which the real property is located and is actually
13 and exclusively used and occupied by such ambulance company for ambu-
14 lance purposes, provided the rent under any such lease does not exceed
15 the amount of carrying, maintenance and depreciation charges, shall be
16 exempt from taxation and exempt from special ad valorem levies and
17 special assessments to the extent provided in section four hundred nine-
18 ty of this chapter. In the event that not all of the real property shall
19 be used and occupied for such purposes then exemption of the portion not
20 so used shall be limited to the exemption provided in subdivision one of
21 this section.

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