

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 ambu-
lance company for ambulance purposes

The People of the State of New York, represented in Senate and Assem-
bly, 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.

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

LBD13024-01-5

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

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