

Local Law Filing

(Use this form to file a local law with the Secretary of State.)

Text of law should be given as amended. Do not include matter being eliminated and do not use italics or underlining to indicate new matter.

County City Town Village

(Select one.)

of Parma _____

Local Law No. 1 of the year 2024

A local law to amend Parma Town Code Article X of Chapter 135 (Volunteer Fire and Ambulance
(Insert Title)
Workers Tax Exemption)

Be it enacted by the Town Board of the
(Name of Legislative Body)

County City Town Village

(Select one.)

of Parma _____ as follows:

A Local Law to amend Parma Town Code Article X of Chapter 135 (Volunteer Fire and Ambulance Workers Tax Exemption)

**SEE ATTACHED

(If additional space is needed, attach pages the same size as this sheet, and number each.)

(Complete the certification in the paragraph that applies to the filing of this local law and strike out that which is not applicable.)

1. (Final adoption by local legislative body only.)

I hereby certify that the local law annexed hereto, designated as local law No. 1 of 2024 of the ~~(County)~~(City)(Town)(Village) of Parma was duly passed by the Parma Town Board on March 5 2024, in accordance with the applicable provisions of law.
(Name of Legislative Body)

2. (Passage by local legislative body with approval, no disapproval or repassage after disapproval by the Elective Chief Executive Officer*.)

I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20____ of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ on _____ 20____, and was (approved)(not approved) *(Name of Legislative Body)* (repassed after disapproval) by the _____ and was deemed duly adopted *(Elective Chief Executive Officer*)* on _____ 20 , in accordance with the applicable provisions of law.

3. (Final adoption by referendum.)

I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20____ of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ on _____ 20____, and was (approved)(not approved) *(Name of Legislative Body)* (repassed after disapproval) by the _____ on _____ 20____. *(Elective Chief Executive Officer*)*

Such local law was submitted to the people by reason of a (mandatory)(permissive) referendum, and received the affirmative vote of a majority of the qualified electors voting thereon at the (general)(special)(annual) election held on _____ 20____, in accordance with the applicable provisions of law.

4. (Subject to permissive referendum and final adoption because no valid petition was filed requesting referendum.)

I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20____ of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ on _____ 20____, and was (approved)(not approved) *(Name of Legislative Body)* (repassed after disapproval) by the _____ on _____ 20____. Such local law was subject to permissive referendum and no valid petition requesting such referendum was filed as of _____ 20____, in accordance with the applicable provisions of law.

* Elective Chief Executive Officer means or includes the chief executive officer of a county elected on a county-wide basis or, if there be none, the chairperson of the county legislative body, the mayor of a city or village, or the supervisor of a town where such officer is vested with the power to approve or veto local laws or ordinances.

5. (City local law concerning Charter revision proposed by petition.)

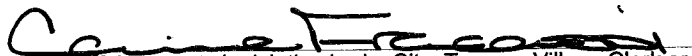
I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20____ of the City of _____ having been submitted to referendum pursuant to the provisions of section (36)(37) of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of such city voting thereon at the (special)(general) election held on _____ 20____, became operative.

6. (County local law concerning adoption of Charter.)

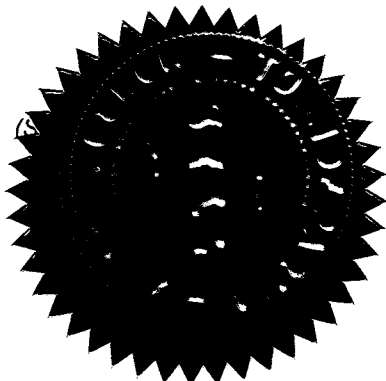
I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20____ of the County of _____ State of New York, having been submitted to the electors at the General Election of November _____ 20____, pursuant to subdivisions 5 and 7 of section 33 of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of the cities of said county as a unit and a majority of the qualified electors of the towns of said county considered as a unit voting at said general election, became operative.

(If any other authorized form of final adoption has been followed, please provide an appropriate certification.)

I further certify that I have compared the preceding local law with the original on file in this office and that the same is a correct transcript therefrom and of the whole of such original local law, and was finally adopted in the manner indicated in paragraph 1 above.


Clerk of the county legislative body, City, Town or Village Clerk or officer designated by local legislative body

Date: March 8, 2024



LOCAL LAW #1-2024
A LOCAL LAW TO AMEND PARMA TOWN CODE ARTICLE X OF CHAPTER 135
(VOLUNTEER FIRE AND AMBULANCE WORKERS TAX EXEMPTION)

Be it enacted by the Town Board of the Town of Parma as follows:

Section 1. Purpose. Conformance with Real Property Tax Law Section 466-a. The Town Board of the Town of Parma is amending Article X of Chapter 135 of the Town Code (Volunteer Fire and Ambulance Workers Tax Exemption) to conform with recent legislation amending the Real Property Tax Law.

Section 2. Amendments. The following is the amended Article X of Chapter 135 of the Parma Town Code.

Chapter 135. Taxation

Article X. Volunteer Firefighters and Ambulance Workers Tax Exemption

§ 135-26. Title.

This article shall hereafter be known as the “Volunteer Firefighters and Ambulance Workers and their un-remarried spouses Tax Exemption Law of the Town of Parma”.

§ 135-27. Purpose and Intent.

The Real Property Tax Law has been amended by the addition of a new § 466-a which permits a Town to grant a partial tax exemption on real property owned by an enrolled member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service or such enrolled member and spouse or un-remarried spouse of a deceased member. Said partial exemption can be 10% of the assessed value of such property for all Town, part Town and special district purposes.

§ 135-28. Incorporation of Statute.

All definitions, terms, conditions, limitations, and qualification requirements of New York Real Property Tax Law § 466-a are incorporated herein and shall apply to all applications under this article.

§ 135-29. Qualifications for exemption.

The exemption under this article shall be granted subject to the following requirements:

- a. The applicant must reside in the Town of Parma.
- b. The applicant must be a qualified enrolled member of the incorporated Volunteer Fire Company or Fire Departments or incorporated Volunteer Ambulance service which serves the Town of Parma.
- c. The property is the primary residence of the applicant.
- d. The property is used exclusively for residential purposes of the applicant.

- e. The applicant has been certified to the Town as being an enrolled member of the incorporated Volunteer Fire Company or Fire Department, or the incorporated Volunteer Ambulance Service, for at least (2) years prior to the date of the making of such application. It shall be the obligation of the applicant to secure such certification, in writing, from the Membership Secretary or such other officer of the certifying organization, and to submit the same as part of the application for the exemption provided for herein.
- f. Lifetime exemption qualifications are as provided for in Real Property Tax Law 466-k(3)
- g. Application for such exemption shall be filed annually with the Town Assessor on or before taxable status date.

§ 135-30. Un-remarried spouses of volunteer firefighters or volunteer ambulance workers killed in the line of duty.

An un-remarried spouse of a deceased enrolled member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service is eligible for the exemption set forth in this Article if such member is killed in the line of duty provided, however, that:

- a. Such un-remarried spouse is certified by the incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service as an un-remarried spouse of an enrolled members of such incorporated volunteer fire company, fire department or incorporated voluntary ambulance service who was killed in the line of duty; and
- b. Such deceased volunteer had been an enrolled member for at least five years; and
- c. Such deceased volunteer had been receiving the exemption prior to his or her death.

§ 135-31. Un-remarried spouses of deceased volunteer firefighters or volunteer ambulance workers.

An un-remarried spouse of a deceased enrolled member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service is eligible for the exemption set forth in this Article provided, however, that:

- a. Such un-remarried spouse is certified by the incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service as an un-remarried spouse of a deceased enrolled member of such incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service; and
- b. Such deceased volunteer had been an enrolled member for at least twenty years; and
- c. Such deceased volunteer and un-remarried spouse had been receiving the exemption for such property prior to the death of such volunteer.

§ 135-32. Application.

Application for such exemption shall be filed with the Assessor on or before the taxable status date on a form as prescribed by the State Board of Real Property Services.

§ 135-33. Administration.

The Assessor of the Town of Parma is hereby directed to accept applications for real property tax exemption of persons who are volunteer fire and ambulance service workers and, when satisfied that the application meets all criteria, approve the application and to appropriately code the assessment roll of the Town of Parma to accurately reflect the exemption on the entitled property.

§ 135-34. No diminution of benefits.

No applicant who, is a volunteer firefighter or volunteer ambulance worker who by reason of such status is receiving any benefit under the provisions of Article 4 of the Real Property Tax Law on the effective date of this article shall suffer any diminution of such benefit because of the provisions of this article.

Section 3. Severability. The invalidity of any word, section, clause, paragraph, sentence, part, or provision of this Local Law shall not affect the validity of any other part of this Local Law, which can be given effect without such part or parts.

Section 4. Effective Date. This Local Law shall take effect immediately upon filing in the office of the Secretary of State of New York as provided by law.