

Schedule A

Town of Parma Draft 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 § 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 revisions, additions and deletions to Article X of Chapter 135 of the Parma Town Code are proposed. New text is underlined and deleted text is marked with a strike-through:

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 purpose and intent of this article is to allow for partial real property tax exemption for qualified resident volunteer firefighters and ambulance workers pursuant to the authorization vested in the Town by § 466-k of the Real Property Tax Law of the State of New York as amended or changed.~~

The Real Property Tax Law has been amended by the addition of a new § 466-k-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 qualifications requirements of New York Real Property Tax Law § 466-k § 466-a are incorporated herein and shall apply to all applications under this article.

§ 135-29. Qualification 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 two 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 the 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 member 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.