

Local Law No. 5 of 2024  
Village of Palmyra, County of Wayne

**LOCAL LAW NO. 5 OF 2024, LOCAL LAW AMENDING CHAPTER 172 ENTITLED TAXATION, TO ADD SECTION 172-17, TITLED EXEMPTION FOR VOLUNTEER FIREFIGHTERS AND VOLUNTEER AMBULANCE WORKERS**

Be it enacted by the Board of Trustees of the Village of Palmyra as follows:

**Section 1.** As authorized by § 466-a of the New York Real Property Tax Law, real property owned by an enrolled member of an incorporated volunteer fire company, fire department, Fire District or incorporated voluntary ambulance service or such enrolled member and spouse, residing in any county shall be exempt from taxation to the extent of ten percent of the assessed value of such property for village tax purposes, exclusive of special assessments.

**Section 2.** Such exemption shall not be granted to an enrolled member of an incorporated volunteer fire company, fire department, Fire District or incorporated voluntary ambulance service unless:

(a) the applicant resides in the city, town or village which is served by such incorporated volunteer fire company, fire department, Fire District or incorporated voluntary ambulance service;

(b) the property is the primary residence of the applicant;

(c) the property is used exclusively for residential purposes; provided however, that in the event any portion of such property is not used exclusively for the applicant's residence but is used for other purposes, such portion shall be subject to taxation and the remaining portion only shall be entitled to the exemption provided by this section; and

(d) the applicant has been certified by the authority having jurisdiction for the incorporated volunteer fire company, fire department, Fire District or incorporated voluntary ambulance service as an enrolled member of such incorporated volunteer fire company, fire department, Fire District or incorporated voluntary ambulance service, and has been an enrolled member for at least two service years prior to the issuance of the applicable tax bill.

**Section 3.** Any enrolled member of an incorporated volunteer fire company, fire department, Fire District or incorporated voluntary ambulance service who accrues more than twenty years of active service and is so certified by the authority having jurisdiction for the incorporated volunteer fire company, fire department, Fire District or incorporated voluntary ambulance service, shall be granted the ten percent exemption as authorized by this section for the remainder of his or her life as long as his or her primary residence is located within such county.

**Section 4.** Un-remarried spouses of volunteer firefighters or volunteer ambulance workers who were eligible for such exemption and were killed in the line of duty of an incorporated volunteer

fire company, fire department, Fire District or incorporated voluntary ambulance service, shall also be exempt from taxation to the extent of ten percent. Provided, however, that, such exemption shall only apply if such spouse:

(a) is certified by the authority having jurisdiction for the incorporated volunteer fire company, fire department, Fire District or incorporated voluntary ambulance service as an un-remarried spouse of an enrolled member of such incorporated volunteer fire company, fire department, Fire District 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.

**Section 5.** Application for such exemption shall be filed with the assessor of the Village of Palmyra no less than sixty (60) days prior to the issuance of the applicable tax bill or else the applicant shall not be eligible for such exemption until the following tax cycle.

**Section 6.** 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 this article on the effective date of this section shall suffer any diminution of such benefit because of the provisions of this section.

**Section 7.** All other local laws and ordinances thereof of the Village of Palmyra inconsistent with the provisions of this local law are hereby repealed; provided, however, that such repeal shall be only to the extent of such inconsistency and in all other respects this local law shall be in addition to other local laws or ordinances regulating and governing the subject matter covered by this local law.

**Section 8.** If any of the provisions in the foregoing local law be decided by a court having jurisdiction to be unconstitutional or invalid, the same shall not affect the validity of the foregoing local law as a whole, or any part thereof, other than the part so decided to be unconstitutional or be invalid.

**Section 9.** This Local Law shall take effect immediately when it is filed in the Office of the Secretary of State in accordance with section 27 of the Municipal Home Rule Law.