

Paula Primerano  
Town Clerk  
Town of Salina  
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Liverpool, N.Y. 13088  
457-2710  
[www.salina.ny.us](http://www.salina.ny.us)

December 28, 2023

State Records and Law Bureau  
Department of State  
99 Washington Ave.  
Albany, New York 12231

**RE: Local Law No. 16 of the year 2023**

To whom it may concern:

Enclosed for filing in your office is the original of Local Law No. 16 of the year 2023, which was adopted by the Salina Town Board on December 27, 2023 at a regularly scheduled town board meeting. Please provide me with a written receipt indicating that the Local Law was filed with your office. Thank you for your assistance and if you should have any questions, please do not hesitate to contact me.

Sincerely,



**Town of Salina**

Paula Primerano  
Town Clerk

Enc.

**LOCAL LAW 2023-16 REGARDING FULL VALUE ASSESSMENTS FOR 2024**

**BE IT ORDAINED AND ENACTED** by the Town Board of the Town of Salina, County of Onondaga, State of New York, as follows:

Section 1. That Section 215-42 of the Town of Salina Code is hereby amended as follows:

Section 215-42 Full Value Assessments for 2023 and 2024\*

The Town Board of the Town of Salina hereby ceases the practice of full value assessments within the Town of Salina during calendar year 2023 and 2024.\*

\*Underline indicates new language

Section 2. This local law shall take upon the filing with the Secretary of State.

**WHEREAS**, all of the neighboring municipalities to the Town of Salina (the "**Neighboring Municipalities**") assess properties at a fraction of the properties' full market values ("**Fractional Value Assessment**");

**WHEREAS**, each taxpayer's share of the overall tax burden is based, at least in part, upon the assessed value of the taxpayer's property;

**WHEREAS**, despite blunt instruments such as equalization rates being imposed, the disparity in assessment methods (i.e., Full Value Assessment versus Fractional Value Assessment) regularly results in equally situated Town of Salina taxpayers bearing a larger share of the overall tax burden when compared to like taxpayers in the Neighboring Municipalities;

**WHEREAS**, the Town of Salina believes that its taxpayers should not be punished and bear a larger share of the overall tax burden solely as a result of the Neighboring Municipalities' policy decisions; and

**WHEREAS**, the Town of Salina believes that, to alleviate the above-referenced disparity and inequity, the Town of Salina should adopt tax policies similar to those of the Neighboring Municipalities; and

**WHEREAS**, on December 27, 2023, the Town Board held a public hearing regarding the proposed Local Law and no one spoke against said Local Law.

**NOW, THEREFORE, BE IT**

**RESOLVED**, that Local Law 2023-16 is hereby approved and enacted; and be it further

**RESOLVED**, that the Town Clerk is directed to file Local Law 2023-16 with the Secretary of State within 20 days of the date set forth herein.

CERTIFICATION BY TOWN CLERK OF FINAL  
ADOPTION BY LOCAL LEGISLATIVE BODY

I hereby certify that the local law annexed hereto, designated as Local Law No. 16 of the Year 2023 of the Town of Salina was duly passed by the Town Board on December 27, 2023 in accordance with the applicable provisions of law.

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 herein above.



Town Clerk Paula Primerano

Date: December 28, 2023



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