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LOCAL LAW NO. 4 ,2001

A LOCAL LAW ADOPTING THE PROVISIONS OF REAL PROPERTY TAX LAW SECTION 458-a IN RELATION TO MAKING GOLD STAR PARENTS ELIGIBLE FOR THE ALTERNATIVE VETERANS EXEMPTION

BE IT ENACTED BY THE ONONDAGA COUNTY LEGISLATURE OF THE COUNTY OF ONONDAGA, NEW YORK, AS FOLLOWS:

Section 1. The New York State Legislature has adopted, and the Governor has signed into law, Senate Bill S. 6938-A, also known as Chapter 326 of the 2000 Session Laws of New York, entitled, "An Act to amend the real property tax law, in relation to making Gold Star Parents eligible for the Alternative Veterans Exemption, at local option".

Section 2. Pursuant to that bill, a new subdivision seven has been added to Section 458-a of the New York State Real Property Tax Law to allow a county to adopt a local law to include a Gold Star Parent within the definitions of "Qualified Owner" and "Qualifying Residential Real Property" for purposes of the veterans' alternative exemption.

Section 3. This Legislature hereby adopts the provisions of Senate Bill S. 6938-A and Chapter 326 of the 2000 Session Laws of New York, and provides as follows:

A. As used herein, "Gold Star Parent" shall mean the parent of a child who died in the line of duty while serving in the United States Armed Forces during a period of war.

B. "Gold Star Parent" hereby is included within the definition of "Qualified Owner" as provided in paragraph (c) of subdivision one of Section 458-a of the Real Property Tax Law, and property owned by a Gold Star Parent hereby is included within the definition of "Qualifying Residential Real Property" as provided in paragraph (d) of subdivision one of Section 458-a of the Real Property Tax Law, provided that such property shall be the primary residence of the Gold Star Parent.

C. The additional exemption provided for in paragraph (c) of subdivision two of Section 458-a of the Real Property Tax Law shall not apply to real property owned by a Gold Star Parent.

Section 4. This Local Law shall take effect immediately and shall be filed in accordance with the Municipal Home Rule Law.

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ADOPTED
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