

NIAGARA COUNTY LEGISLATURE

Local Law # 3 - 2001  
GOLD STAR PARENT

1 : Legislator Bradley E. Erck and DATE: 4/3/2001 RESOLUTION # IL-040-01

Finance Committee

APPROVED *As to Form*  
NIAGARA CO. ATTORNEY

COMMITTEE ACTION

LEGISLATIVE ACTION

Approved: Ayes \_\_\_\_\_ Abs. \_\_\_\_\_ Noes 0

Rejected: Ayes \_\_\_\_\_ Abs. \_\_\_\_\_ Noes \_\_\_\_\_

Referred: \_\_\_\_\_

By *Bradley E. Erck*

**ADOPTION OF A LOCAL LAW IN RELATION TO THE ALTERNATIVE VETERANS EXEMPTION FROM REAL PROPERTY TAXATION UNDER SECTION 458-A OF THE REAL PROPERTY TAX LAW (RPTL) OF THE STATE OF NEW YORK**

WHEREAS, Legislator Bradley Erck and the Finance Committee recommend the adoption of the following Local Law:

A Local Law of the County of Niagara, New York in Relation to the Alternative Veterans Exemption from Real Property Taxation under Section 458-a of the Real Property Tax Law (RPTL) of the State of New York, and

WHEREAS, a public hearing was held on April 3, 2001 at 6:30 p.m. in the Legislative Chambers, Courthouse, Lockport, New York, on said Local Law, and

WHEREAS, no one appeared to speak on said Local Law, and

WHEREAS, no amendment(s) was (were) made to said Local Law, now, therefore, be it

RESOLVED, that a Local Law in Relation to the Alternative Veterans Exemption from Real Property Taxation under Section 458-a of the Real Property Tax Law (RPTL) of the State of New York be enacted by the Legislature of the County of Niagara, New York, as follows:

Section 1. The purpose of this law is to provide a real property tax exemption in accordance with RPTL 458-a, section 7(b) of which shall include a Gold Star parent within the definition of a "Qualified Owner" as provided for in RPTL 458-a, paragraph (C) of subdivision one and to further include property owned by a Gold Star Parent within the definition of "Qualifying Residential Real Property" as provided for in paragraph (D) of subdivision one of RPTL 458-a, provided that such property shall be the primary residence of the Gold Star Parent.

Section 2. This local law shall take effect immediately upon its filing with the Secretary of State and shall be applicable to all assessment rolls prepared subsequent to July 1, 2001.

*Bradley E. Erck*  
LEGISLATOR BRADLEY E. ERCK

*Henry J. Vest*  
FINANCE COMMITTEE