

County of Tioga

Local Law No. 7 of the Year 2015.

A LOCAL LAW MAKING GOLD STAR PARENTS ELIGIBLE FOR THE VETERANS' ALTERNATIVE EXEMPTION

BE IT ENACTED by the Tioga County Legislature of the County of Tioga, State of New York, as follows:

Section 1. Enabling Legislation. Pursuant to Section 458-a of the New York State Real Property Tax Law, a municipality can elect to grant a real property tax veteran's exemption to qualifying residential real property owners who are veterans of the military service, discharged under honorable conditions.

Section 2. Purpose. This Local Law provides for Gold Star Parents to be eligible for the Alternative Veterans Exemption under Real Property Tax Law 458-a and shall apply to County real property taxes levied by the County of Tioga.

Section 3. Definitions. A Gold Star Parent, as defined in Real Property Tax Law 458-a(7)(a), shall mean the parent or parents of a child who died in the line of duty while serving in the United States armed forces during a period of war. Gold Star Parents shall be included in the definition of "qualified owner", as provided in Real Property Tax Law 458-a(1)(c) and the property owned by a Gold Star Parent shall be included within the definition of a "qualifying residential real property" as set forth in the Real Property Tax Law 458-a(1)(d), provided that such real property shall be the primary residence of the Gold Star Parent.

Section 4. Application. For County real property taxes levied by the County of Tioga, A Gold Star Parent, as herein defined, shall be eligible to receive the maximum veteran's exemption allowable pursuant to Real Property Tax Law 458-a(2)(a) and Real Property Tax Law 458-a(2)(b).

Section 5. Severability. If any part of this Local Law shall be found invalid, such invalidity shall apply only to such part, and the remainder of this Local Law shall remain valid and effective.

Section 6. **Effective Date.** This Local Law shall take effect upon filing with the Secretary of State

(Complete the certification in the paragraph that applies to the filing of this local law and strike out that which is not applicable.)

1. (Final adoption by local legislative body only.)

I hereby certify that the local law annexed hereto, designated as local law No. 7 of 2015 of the (County) of Tioga was duly passed by the Tioga County Legislature on December 15, 2015, in accordance with the applicable provisions of law.

2. (Passage by local legislative body with approval, no disapproval or repassage after disapproval by the Elective Chief Executive Officer\*.)

I hereby certify that the local law annexed hereto, designated as local law No. of 20 of the (County) (City) (Town) (Village) of was duly passed by the on , 20 , and was (approved)(not disapproved)(repassed after disapproval) by the and was deemed duly adopted on , 20 , in accordance with the applicable provisions of law.

3. (Final adoption by referendum.)

I hereby certify that the local law annexed hereto, designated as local law No. of 20 of the (County)(City)(Town)(Village) of was duly passed by the on , 20 , and was (approved)(not disapproved)(repassed after disapproval) by the on , 20 . Such local law was submitted to the people by reason of a (mandatory)(permissive) referendum, and received the affirmative vote of a majority of the qualified electors voting thereon at the (general)(special)(annual) election held on , 20 , in accordance with the applicable provisions of law.

4. (Subject to permissive referendum and final adoption because no valid petition was filed requesting referendum.)

I hereby certify that the local law annexed hereto, designated as local law No. of 20 of the (County)(City)(Town)(Village) of was duly passed by the on , 20 , and was (approved)(not disapproved)(repassed after disapproval) by the on , 20 . Such local law was subject to permissive referendum and no valid petition requesting such referendum was filed as of , 20 , in accordance with the applicable provisions of law.

5. (City local law concerning Charter revision proposed by petition.)

I hereby certify that the local law annexed hereto, designated as local law No. of 20 of the City of having been submitted to referendum pursuant to the provisions of section (36)(37) of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of such city voting thereon at the (special)(general) election held on , 20 , become operative.

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\*Elective Chief Executive Officer means or includes the chief executive officer of a county elected on a county-wide basis or, if there be none, the chairperson of the county legislative body, the mayor of a city or village, or the supervisor of a town where such officer is vested with the power to approve or veto local laws or ordinances.

6. (County local law concerning adoption of Charter.)

I hereby certify that the local law annexed hereto, designated as local law No. of 20 of the County of \_\_\_\_\_, State of New York, having been submitted to the electors at the General Election of November \_\_\_\_\_, 20\_\_\_\_, pursuant to subdivisions 5 and 7 of section 33 of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of the cities of said county as a unit and of a majority of the qualified electors of the towns of said county considered as a unit voting at said general election, became operative.

(If any other authorized form of final adoption has been followed, please provide an appropriate certification.)

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 in paragraph 1\_\_\_\_, above.

\_\_\_\_\_  
Clerk of the County legislative body, City, Town or Village Clerk or officer designated by local legislative body

(Seal)

Date: December 15, 2015

(Certification to be executed by County Attorney, Corporation Counsel, Town Attorney, Village Attorney or other authorized Attorney of locality.)

State of New York

County of Tioga

I, the undersigned, hereby certify that the foregoing local law contains the correct text and that all proper proceedings have been had or taken for the enactment of the local law annexed hereto.

\_\_\_\_\_  
Signature  
Judith M. Quigley  
Title County Attorney  
County of Tioga  
City  
Town  
Village

Date: December 15, 2015