LOCAL LAW NO. 2 OF 2001  
OTSEGO COUNTY, NEW YORK

A LOCAL LAW EXTENDING THE ALTERNATIVE VETERANS 
REAL PROPERTY TAX EXEMPTION BENEFIT TO 
"GOLD STAR PARENTS" WHOSE SONS OR 
DAUGHTERS WERE KILLED WHILE SERVING 
IN THE UNITED STATES MILITARY DURING WARTIME

BE IT ENACTED by the Board of Representatives of the County of Otsego as follows:

SECTION 1. The purpose of this local law is to offer "Gold Star Parents", whose sons or daughters were killed while serving in the United States Military during wartime, a partial exemption from real property taxes.

SECTION 2. Pursuant to the provisions of Subdivision 7(a) of Section 458-a of the Real Property Tax Law of the State of New York a "Gold Star Parent" for the purposes of this local law 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.

SECTION 3. A "Gold Star Parent" shall be 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 of the State of New York. Property owned by a "Gold Star Parent" shall be included within the definition of "Qualified Residential Real Property" as provided in paragraph (d) of Subdivision One of Section 458-a of the Real Property Tax Law of the State of New York, provided that such property shall be the primary residence of the "Gold Star Parent".

SECTION 4. The additional exemption provided for in paragraph (c) of Subdivision Two of Section 458-a of the Real Property Tax Law of the State of New York shall not apply to real property owned by a "Gold Star Parent".
SECTION 5. If any clause, sentence, paragraph, section or part of this law shall be adjudged by any court of competent jurisdiction to be invalid, such judgment shall not affect, impair or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, section or part thereof involved in the controversy in which such judgement shall have been rendered.

SECTION 6. This local law shall take effect immediately upon filing with the New York Secretary of State and shall apply to the taxation of real property by the County of Otsego after December 31, 2001.

This Local Law is sponsored by the Intergovernmental Affairs Committee.
STATE OF NEW YORK:

COUNTY OF OTSEGO:

I, Laura A. Child, Clerk of the Board of Representatives of Otsego County, New York, DO HEREBY CERTIFY that I have compared the foregoing copy of resolution with the original resolution on file in my office and that the same is a true and complete copy thereof as duly adopted by said Board of Representatives while in session on the 7th day of November, 2001.

WITNESS my hand and the official seal of the Board of Representatives of Otsego County, New York, this 8th day of November, 2001.

(SEAL)

Laura A. Child
Clerk, Board of Representatives
Otsego County, New York
RESOLUTION NO. 292

RESOLUTION - ADOPTING A LOCAL LAW FOR THE YEAR 2001 (A LOCAL LAW EXTENDING THE ALTERNATIVE VETERANS REAL PROPERTY TAX EXEMPTION BENEFIT TO "GOLD STAR PARENTS" WHOSE SONS OR DAUGHTERS WERE KILLED WHILE SERVING IN THE UNITED STATES MILITARY DURING WARTIME)

LINDBERG, BATEMAN, FALIN, THOMPSON

WHEREAS, there was duly presented to the Board of Representatives of the County of Otsego at a regular meeting duly held in the Meeting Room of the Board of Representatives in the Otsego County Office Building, Cooperstown, New York on October 17, 2001, a local law for the year 2001 entitled "A Local Law Extending the Alternative Veterans Real Property Tax Exemption Benefit to "Gold Star Parents" whose Sons or Daughters were Killed while Serving in the United States Military during Wartime"; and

WHEREAS, a public hearing was duly held on the proposed Local Law at the Meeting Room for the Board of Representatives in the Otsego County Office Building, Cooperstown, New York on the 7th day of November, 2001 at 10:10 a.m., at which time all interested persons were heard; now, therefore, be it

RESOLVED, that a local law of the County of Otsego for the year 2001, as above set forth, be and the same is hereby adopted.