

Local Law Filing

NEW YORK STATE DEPARTMENT OF STATE
41 STATE STREET, ALBANY, NY 12231

(Use this form to file a local law with the Secretary of State.)

Text of law should be given as amended. Do not include matter being eliminated and do not use italics or underlining to indicate new matter.

XXXXX

City

Town

Village

of Duanesburg

Local Law No. 1 of the year 2003.

A local law ~~AMENDING AND SUPERSEDING REAL PROPERTY TAX LAW SECTION 458-a INCLUDING~~
(Insert Title)
GOLD STAR PARENT WITHIN THE DEFINATION OF "QUALIFIED OWNER" AND INCLUDING PROPERTY
OWNED BY A GOLD STAR PARENT WITHIN THE DEFINITION OF "QUALIFYING RESIDENTIAL REAL
PROPERTY" FOR PURPOSES OF THE ALTERNATIVE VETERANS EXEMPTION.

Be it enacted by the Duanesburg Town Board of the
(Name of Legislative Body)

County

City

Town

Village

XXXXX

of Duanesburg as follows:

See attached

(If additional space is needed, attach pages the same size as this sheet, and number each.)

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

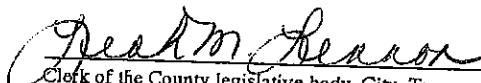
I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20____ of the City of _____ having been submitted to referendum pursuant to the provisions of _____ (36)(37) of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified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

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 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 _____, above.



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

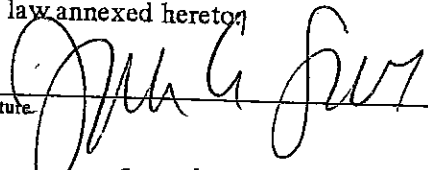
(Seal)

Date: October 2, 2003

(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 Schenectady

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

Attorney for the Town

Title

~~County~~
~~City~~ of Duanesburg
~~Town~~
~~Village~~
~~XXXXX~~

Date: 10/2/03

(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. 1 of 2003 of the ~~(County)~~(City)(Town)(Village) of Duanesburg was duly passed by the Town Board on Sept. 11 2003, in accordance with the applicable provisions of law.
(Name of Legislative Body)

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 approved)(repassed after disapproval) by the _____ and was deemed duly adopted on _____ 20____, in accordance with the applicable provisions of law.
(Name of Legislative Body) (Elective Chief Executive Officer*)

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 approved)(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.
(Name of Legislative Body) (Elective Chief Executive Officer*)

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 approved)(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.
(Name of Legislative Body) (Elective Chief Executive Officer*)

* 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.

TOWN OF DUANESBURG

Local Law No. 1 of the year 2003

A LOCAL LAW AMENDING AND SUPERSEDING REAL PROPERTY TAX LAW SECTION 458-a INCLUDING GOLD STAR PARENT WITHIN THE DEFINITION OF "QUALIFIED OWNER" AND INCLUDING PROPERTY OWNED BY A GOLD STAR PARENT WITHIN THE DEFINITION OF "QUALIFYING RESIDENTIAL REAL PROPERTY" FOR PURPOSES OF THE ALTERNATIVE VETERANS EXEMPTION.

Be it enacted by the Town Board of the Town of Duanesburg as follows:

SECTION 1. AUTHORITY

This local law is enacted pursuant to the authority of Chapter 326 of the laws of 2000, §1, effective August 23, 2000, constituting Chapter 50-A of the Consolidated Laws of the State of New York, authorizing towns to adopt a local law to include a Gold Star Parent 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 to include property owned by a Gold Star Parent 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, for purposes of the alternative veterans exemption.

SECTION 2. PURPOSE

In light of the sacrifice made by gold star parents, it is deemed advantageous by the Town Board of the Town of Duanesburg to enact a local law superseding Real Property Tax Law Section 458-a to amend paragraphs (c) and (d) of subdivision 1 to include Gold Star Parent within the class of individuals eligible to apply for the alternative veterans real property tax exemption.

SECTION 3.

Insofar as Real Property Tax Law Section 458-a(1)(c) and (d) applies to the Town of Duanesburg, said law is hereby amended and superseded in its application to the Town of Duanesburg as follows:

(c) "Qualified Owner" means a veteran, the spouse of a veteran, a Gold Star Parent or the unremarried surviving spouse of a veteran. Where property is owned

by more than one qualified owner, the exemption to which each is entitled may be combined. Where a veteran is also the unremarried surviving spouse of a veteran, such person may also receive any exemption to which the deceased spouse was entitled.

(d) "Qualifying residential real property" means property owned by a qualified owner which is used exclusively for residential purposes; provided, however, that in the event any portion of such property is not so used exclusively for residential purposes but is used for other purposes, such portion shall be subject to taxation and the remaining portion only shall be entitled to the exemption provided by this section. Such property must be the primary residence of the veteran, a Gold Star Parent or unremarried surviving spouse of the veteran, unless the veteran, Gold Star Parent or unremarried surviving spouse is absent from the property due to medical reasons or institutionalization. In the event the veteran dies and there is no unremarried surviving spouse, "qualifying residential real property" shall mean the primary residence owned by a qualified owner prior to death, provided that the title to the property becomes vested in the dependent father or mother or dependent child or children under twenty-one years of age of a veteran by virtue of devise by or descent from the deceased qualified owner, provided that the property is the primary residence of one or all of the devisees.

SECTION 4. VALIDITY

See Real Property Tax Law Section 458-a(7), effective as of August 23, 2000.

SECTION 5. EFFECTIVE DATE

This local law shall be effective January 1, 2004.

RESOLUTION

WHEREAS, Section 458-a of the Real Property Tax Law provides for the alternative veterans real property tax exemption for a veteran, the spouse of a veteran or the unremarried surviving spouse of a veteran; and

WHEREAS, Section 458-a(1)(7)(b) authorizes a town to adopt a local law to expand the exemption to include a Gold Star Parent, that is, a parent of a child who died in the line of duty while serving in the United States armed forces during a period of war, and

WHEREAS, the Town of Duanesburg desires to provide for the alternative veterans real property tax exemption for the primary residence of a Gold Star Parent by local law; and

WHEREAS, on August 14, 2003, the Town Board of the Town of Duanesburg resolved to hold a public hearing at the Duanesburg Town Hall at 7:15 p.m. on September 11, 2003 on the adoption of a Local Law to expand the alternative veterans real property tax exemption to include Gold Star Parents; and

WHEREAS, notice of the public hearing was published in the Daily Gazette on _____, 2003 and posted on the official Town sign board on 9-11, 2003; and

WHEREAS, pursuant to Municipal Home Rule Law § 20(5), the Town held a public hearing on the adoption of the Local Law on September 11, 2003 at 7:15 p.m. at Duanesburg Town Hall; and

NOW, THEREFORE, it is resolved that the Town Board of the Town of Duanesburg hereby adopts Local Law No. _ of the year of 2003, a copy of which is attached hereto and made a part hereof; and it is further

RESOLVED, that the Town Clerk be and she hereby is directed to enter said Local Law in the minutes of this meeting and in the Local Law Book of the Town of Duanesburg, and give due notice of the adoption of said Local Law to the Secretary of State.