

Local law # 1 of the year 2007

Amended Local Law # 2 of the year 2007

**A LOCAL LAW TO PROVIDE FOR THE INCREASE OF THE MAXIMUM
EXEMPTION ALLOWABLE AND “GOLDSTAR PARENT’S” FOR
VETERANS’ REAL PROPERTY TAX EXEMPTION UNDER
SECTION 458-a OF THE REAL PROPERTY TAX LAW**

WHEREAS, Section 458-a of the Real Property Tax Law authorizes a partial exemption from real property taxes on qualifying residential real property owned by veterans; and

WHEREAS, Subdivision 2(d)(ii) of Section 458-a of the Real Property Tax Law authorizes counties, cities, towns and villages to reduce or increase the maximum exemption allowable by Local Law, and

WHEREAS, in regard to the veterans who own residential property within the Town of Hunter, it is the desire of the Hunter Town Board to increase the maximum and,

WHEREAS, Real Property Tax Law Section 458-a authorizes counties, towns and villages to extend eligibility for the “Alternative” Veteran’s Exemption to “Gold Star Parents” which are the parents of a child who died in the line of duty while serving in the United States Armed Forces during a period of war.

SECTION 1: The maximum exemptions allowable from Town of Hunter real property taxation, pursuant to Section 458-a of the Real Property Tax Law shall be eighteen thousand and 00/100 (\$18,000.00) Dollars, twelve thousand and 00/100 (\$12,000.00) dollars, and sixty thousand and 00/100 (\$60,000.00) Dollars, respectively.

SECTION 2: As authorized by subdivision 7 of RPTL section 458-a, the Town of Hunter hereby includes a Gold Star Parent’s (i.e., parent of a child who died in the line of duty while serving in the United States Armed Forces during a period of war) within the definition of “qualified owner” set forth in RPTL 458-a (1) (c), and property owned by a Gold Star Parent within the definition of “qualifying residential real property” set forth in RPTL 458-a (1) (d), provided that such property shall be the primary residence of the Gold Star Parent. The additional exemption provided for in RPTL 458-a (2) (c) shall not apply to real property owned by Gold Star Parent.

SECTION 3: Any such real property tax exemption will apply on an assessment rolls completed based upon Taxable Status Date March 1, 2007 and after

SECTION 4: This Local Law shall take effect immediately upon its filing with the Secretary of State.