

Local Law No. 4 for 2005 for the Town of Forestport

A local law to adopt the "Gold Star Parent" exemption, pursuant to Section 458(a)(7) of the New York State Real Property Tax Law

Be it enacted that the Town Board of the Town of Forestport hereby enacts Section 458(a)(7) of the Real Property Tax Law "Gold Star Parent" provision.

1. As used in this Local Law, "Gold Star Parent" 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."

2. A "Gold Star Parent" shall be a "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, 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 of the State of New York, provided that such real property shall be the primary residence of the "Gold Star Parent."

3. 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."