

**BOARD OF SUPERVISORS  
WAYNE COUNTY**

**RESOLUTION NO. 95-01: ADOPT LOCAL LAW EXTENDING NEW YORK STATE'S VETERANS REAL PROPERTY TAX EXEMPTION BENEFIT TO "GOLD STAR PARENTS' WHOSE SONS OR DAUGHTERS WERE KILLED WHILE SERVING IN THE UNITED STATE MILITARY DURING WARTIME**

Mr. Lyon presented the following:

WHEREAS, a proposed local law extending New York State's 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 was presented to the Board of Supervisors on December 19, 2000; and

WHEREAS, a public hearing on the proposed local law was held by the Board of Supervisors on January 16, 2001, in accordance with the notice of hearing duly posted and published in the manner prescribed by law; now, therefore, be it

RESOLVED, that said local law is hereby adopted to read as follows:

**COUNTY OF WAYNE - STATE OF NEW YORK  
LOCAL LAW NO. 1-2001**

A local law extending New York State's 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 SUPERVISORS OF THE COUNTY OF WAYNE, 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 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 "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 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.**

This Local Law shall take effect immediately upon filing with the New York Secretary of State.

Mrs. Deyo moved the adoption of the resolution. Seconded by Mrs. Chittenden. Upon roll call, adopted.

Clerk of the Board of Supervisors,  
County of Wayne

I, hereby certify that I have compared the foregoing copy of a resolution with the original duly adopted by the above mentioned Board at a session held on the 16th day of January 2001 and that the same is a true copy of said original and of the whole thereof.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of the said Board, this 17th day of January 2001.

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Clerk