

LOCAL LAW NUMBER 1 OF 2005

COUNTY OF ULSTER

A Local Law To Provide Veterans' Property Tax Exemptions To Gold Star Parents Pursuant To New York State Law

BE IT ENACTED, by the Legislature of the County of Ulster, as follows:

Section 1. This Local Law is enacted pursuant to the authority set forth in and in accordance with the New York State Real Property Law (RPTL) section 458-a, as amended by Chapter 326 of the Laws of 2000. All terms and definitions of RPTL 458-a shall be equally applicable in this local law.

Section 2 As authorized by subdivision 7 of RPTL section 458-a, the County of Ulster hereby includes a Gold Star Parent (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. This Local Law shall take effect immediately and shall apply to taxable status dates occurring on or after January 1, 2006,

and moves its adoption.

Legislator Tipp motioned, seconded by Legislator Cummings to take off the table.

ADOPTED BY THE FOLLOWING VOTE:

AYES: 30 NOES: 0

(Absent: Legislators Hyatt, Loughran and Stoeckeler)

**FINANCIAL IMPACT:
UNKNOWN**