

LOCAL LAW NO. 2-03  
CHAUTAUQUA COUNTY

A LOCAL LAW ADOPTING THE GOLD STAR PARENT OPTION OF THE  
ALTERNATIVE VETERAN'S EXEMPTION FOR COUNTY REAL PROPERTY TAXES

BE IT ENACTED, by the County Legislature of the County of Chautauqua, New York, as follows:

1. Purpose. Pursuant to Local Law 8-02, the County of Chautauqua adopted the "alternative veterans' exemption," that provides an alternative exemption for veterans who served in wartime, in a combat theater, or have a service-connected disability. Pursuant to Section 458-a (7) (b), municipalities that adopt the alternative exemption for veterans may adopt a local law to include a "Gold Star Parent" as a qualified owner eligible to claim the alternative exemption for veterans. A Gold Star Parent 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. The purpose of this local law is to include Gold Star Parents within the coverage of the County's alternative veteran's exemption.

2. Adoption of Gold Star Parent Option. Pursuant to Section 458-a(7)(b) of New York State Real Property Tax Law, the County of Chautauqua hereby opts to include a Gold Star Parent within the definition of "qualified owner" as provided in Section 458-a(1)(c) of said law, and to include property owned by a Gold Star Parent within the definition of "qualifying residential real property" as provided in Section 458-a(1)(d) of said law, provided that such property shall be the primary residence of the Gold Star Parent. The Gold Star Parent Option is hereby activated for the County of Chautauqua effective as of the taxable status date of March 1, 2004.

3. Effective Date. This Local Law shall take effect upon filing with the Secretary of State.

MAILED: 12/4/02  
ADOPTED: 12/18/02  
PUBLIC HEARING: 1/6/03  
FILED W/ STATE: 1/8/03  
**ADOPTED AS LOCAL LAW 2-03**