

County of Erie Local Laws of 2001

Local Law No.	Title/Subject A local law . . .
1-2001	. . . to make Gold Star Parents eligible for the alternative veterans exemption, pursuant to Chapter 326 of the Laws of 2000

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

Section 2. 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) owning qualifying residential real property shall be eligible for exemption to the extent provided by such section 458-a, provided he/she uses such property as his/her primary residence. Such qualifying residential real property shall be entitled to the maximum exemption in Erie County, which is presently set forth in Local Law No. 3- 1997, unless the maximum exemption as provided by section 458-a shall be changed by a local law adopted subsequent to this local law

Section 3. This local law shall become effective on the date it is filed in the office of Secretary of State.

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