

LOCAL LAW NO. 3 OF 2014

TOWN OF HAMPTON COUNTY OF WASHINGTON, STATE OF NEW YORK

A LOCAL LAW PROVIDING FOR A PARTIAL REAL PROPERTY TAX EXEMPTION UNDER SECTION 458-a OF THE NEW YORK STATE REAL PROPERTY TAX LAW FOR A VETERANS ALTERNATIVE EXEMPTION TO GOLD STAR PARENTS

Be it enacted by the Town Board of the Town of Hampton ("Town"), County of Washington, State of New York ("State") as follows:

Section 1. Legislative Intent.

- a. The purpose of this local law is to make a Gold Star Parent eligible for the veteran's alternative exemption as authorized by Chapter 326 of the laws of New York for 2000.
- b. Chapter 326 of the Laws of New York for 2000 amended § 458-a of the New York State Real Property Tax Law by adding a new Subdivision 7 making a Gold Star Parent eligible for the veterans alternative exemption.
- c. In addition to the veterans alternative exemption currently authorized pursuant to § 458-a of the New York State Real Property Tax Law, property owned by a Gold Star Parent will now be included within the definition of "qualifying residential real property" as provided in Paragraph (d) of Subdivision 1 of § 458-a of NYS Real Property Tax Law.
- d. An otherwise qualified Gold Star Parent will be eligible to receive the veterans alternative exemption, provided that the exemption shall only be applied to the primary residence of the Gold Star Parent.

Section 2. Definitions and Eligibility

For purposes of extending alternative veterans real property tax exemptions to Gold Star Parents as authorized by Chapter 326 of the Laws of New York for 2000, in § 458-a of the Real Property Tax Law, a "**Gold Star Parent**" shall be defined as "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" and further, a "**qualifying residential real property**" shall include property owned by a Gold Star Parent, provided that such property shall be the primary residence of the Gold Star Parent. A Gold Star Parent shall be deemed eligible to receive the maximum veteran's exemption allowable for "qualifying residential real property" under the local laws of the Town of Hampton, NYS Real Property Tax Law 458-a(2)(a), and NYS Real Property Tax Law 458-a(2)(b).

Section 3. Exclusions

The additional exemption provided for in Paragraph (c) of Subdivision 2 of § 458-a shall not apply to real property owned by a Gold Star Parent.

Section 4. Property Held in Trust.

Notwithstanding any other provision of law to the contrary, the provisions of this Local Law shall apply to real property held in trust solely for the benefit of a person or persons who would otherwise be eligible for a real property tax exemption, pursuant to this Local Law, were such person or persons the owner or owners of such real property.

Section 5. Penalties.

The making of a willful false statement in the application for an exemption under this Local Law shall be a violation thereof, and a conviction for any such violation shall be punishable by a fine of not more than One Hundred Dollars (\$100.00) and shall disqualify the applicant or applicants from further exemption for a period of five (5) years.

Section 6. Applicability.

This Local Law shall apply to assessment rolls on the basis of taxable status dates occurring on or after January 1, 2015 and each year thereafter.

Section 7. Severability.

If any clause, sentence, paragraph, subdivision, section, or part of this Local Law or the application thereof to any person, individual, corporation, firm, partnership, entity, or circumstance shall be adjudged by any court of competent jurisdiction to be invalid or unconstitutional, such order or judgment shall not affect, impair or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, subdivision, section, or part of this Local Law, or in its application to the person, individual, corporation, firm, partnership, entity, or circumstance directly involved in the controversy in which such order or judgment shall be rendered.

Section 8. Effective Date.

This Local Law shall take effect immediately upon filing with the New York State Secretary of State in accordance with the provisions of the Municipal Home Rule Law of the State of New York.