

TOWN OF GALLATIN
LOCAL LAW NO. 3 OF 2017

Section 1. AUTHORIZATION

This local law is enacted pursuant to the requirements and authority set forth in the New York State Real Property Tax Law §458-a to increase alternative real property tax exemptions for qualifying veterans and add qualifying Gold Star Parents.

Section 2. EXEMPTION LEVELS

<u>Classification</u>	<u>Exemption Level</u>
Wartime	\$36,000
Combat Zone	\$24,000
Disability	50% of the Veteran's disability rating not to exceed \$120,000.00

For purposes of this law, exemptions may be combined where applicable pursuant to New York State Real Property Tax Law §458-a.

Section 3. "GOLD STAR PARENT"

This exemption shall include "Gold Star Parents" which is defined as the parent of a child who died in the line of duty while serving the United States armed forces during a period of war. A Gold Star Parent shall be deemed to be eligible for the exemption for "qualifying residential real property" as set forth in Real Property Law Section §458-a.

Section 4. REPEALER

Any prior local law or provision therein which is inconsistent with the terms of this local law is hereby repealed.

Section 5. VALIDITY AND SEVERABILITY.

If any section or part of this local law, or the application thereof to any person or circumstances, is adjudged invalid or unconstitutional, then such adjudication shall not invalidate or impair the validity or force or effect of any other section or part of this local law or the application of this local law, or any section, provision, or part thereof, to other persons or circumstances.

Section 6. EFFECTIVE DATE.

This local law shall take effect upon filing with the Secretary of State pursuant to the applicable provisions of the Municipal Home Rule Law.