

**VILLAGE OF SPRING VALLEY  
SENATOR EUGENE LEVY MUNICIPAL PLAZA  
200 NORTH MAIN STREET  
SPRING VALLEY, NEW YORK 10977**

**Resolution No. 206-2018**

Moved Mayor Simon, Seconded by Trustee McGill

**RESOLUTION TO ADOPT A LOCAL LAW TO IMPLEMENT REAL PROPERTY TAX  
LAW**

**SECTION 458-A TAX EXEMPTION FOR GOLD STAR PARENTS**

**WHEREAS**, a Resolution was duly adopted by the Village Board of the Village of Spring Valley on the 2nd day of May, 2018, calling for a Public Hearing to be held by the Spring Valley Village Board on the 16th day of May, 2018, at the Spring Valley Village Hall, located at 200 North Main Street, Spring Valley, New York, at 8:00 PM, to hear all interested parties on a proposed local law to amend the Spring Valley Village Code at Part II of the Spring Valley Village Code, "General Legislation", Chapter 237 "Taxation" to add "Article XII- Tax Exemption for Gold Star Parents" to implement the Real Property Tax Law Section 458-a; and

**WHEREAS**, the Notice of said Public Hearing was duly advertised in accordance with law; and

**WHEREAS**, said Public Hearing was duly held at the Spring Valley Village Hall on the 16th day of May, 2018 at 8:00 PM, and all parties in attendance were permitted an opportunity to speak on behalf of or in opposition to the adoption of said Local Law, or any parts thereof; and

**WHEREAS**, the Village Board of the Village of Spring Valley, after due deliberation, finds it in the best interest of the Village to adopt said Local Law; it is therefore

**RESOLVED**, that the Village Board of the Village of Spring Valley adopts Local Law 2 of 2018 as follows:

**LOCAL LAW NO. 2-2018 - TO IMPLEMENT REAL PROPERTY TAX LAW SECTION  
458-A TAX EXEMPTION FOR GOLD STAR PARENTS**

BE IT ENACTED, by the Village Board of the Village of Spring Valley, Rockland County, State of New York, as follows:

Section I. Authorization

The adoption of this Local Law is in accordance with Section 10 of New York's Municipal Home Rule Law and New York Real Property Tax Law Section 458-a.

## Section II. Title and Purpose

This law shall be known as and may be cited as Local Law No. \_\_\_\_-2018 of the Village of Spring Valley. The purpose of this local law is to implement the Real Property Tax Law Section 458-a – Tax Exemption for Gold Star Parents.

## Section III. Legislative Finding

The Village Board of the Village of Spring Valley finds and hereby determines that New York Real Property Tax Law Section 458-a makes available a tax exemption for Gold Star Parents at the option of the local municipality. The Village Board further finds and determines that the Village of Spring Valley should exercise said option and implement said tax exemption because it would be beneficial to Gold Star Parents residing within the Village of Spring Valley.

## Section IV. Amendment.

Part II of the Spring Valley Village Code, "General Legislation", Chapter 237 "Taxation" shall be amended to add "Article XII- Tax Exemption for Gold Star Parents" as follows:

### Article XII – Tax Exemption for Gold Star Parents

#### 237-64 – Legislative Intent

Pursuant to § 458-a of the Real Property Tax Law, a Gold Star Parent is defined as 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. Section 458-a of the Real Property Tax Law permits a village to adopt a local law to include a Gold Star Parent within the definition of a qualified owner to therefore be eligible for the alternative veterans exemption. The Village wishes to adopt such local law.

#### § 237-65 - Inclusion of Gold Star Parent as qualified owner.

For the purposes of eligibility for an alternative veterans exemption authorized by § 458-a of the Real Property Tax Law, a Gold Star Parent, as defined by § 458-a of the Real Property Tax Law, is included within the definition of a qualified owner and to include property owned by a Gold Star Parent within the definition of "qualifying residential property," provided that such property shall be the primary residence of the Gold Star Parent.

## Section V. Validity and Severability

Should any word, section, clause, paragraph, sentence, part or provision of this Local Law be declared invalid by a Court of competent jurisdiction, such determination shall not affect the validity of any other part hereof.

## Section VI. Repeal, Amendment and Supersession of Other Laws

All other Ordinances or Local Laws of the Village of Spring Valley which are in conflict with the provisions of this Local Law are hereby superseded or repealed to the extent necessary to give this Local Law force and effect during its effective period.

## Section VII. Effective Date

This Local Law, after its adoption by the Village Board of the Village of Spring Valley, shall take effect immediately upon its filing with the Office of the Secretary of State of the State of New York and the exemption set forth herein shall be first available beginning with the 2018 assessment roll for the Village of Spring Valley.

Upon vote, motion carried by all.

Dated: May 16, 2018