

For September 10, 2018 Meeting

**RESOLUTION NO. ____ OF THE TOWN BOARD
OF THE TOWN OF FORT EDWARD FOR THE YEAR 2018
CALLING FOR PUBLIC HEARING ON REVISED
LOCAL LAW AUTHORIZING GOLD STAR PARENT EXEMPTION PURSUANT TO
NYS REAL PROPERTY TAX LAW**

WHEREAS, the Town Board has previously adopted a local law, Town Code Chapter 92, Article IV relating to Alternative Veterans' Exemption; and

WHEREAS, the Town Board desires to amend said law Chapter 92, Article IV to qualify Gold Star Parents pursuant to Section 458-a of the NYS Real Property Tax Law; and

NOW THEREFORE, BE IT RESOLVED that the Town Board hereby calls for a public hearing to be held on October 8, 2018 at 6:30 p.m. at Town Hall, 118 Broadway, Fort Edward, New York, at which time the public may comment on the text of said law as annexed hereto.

LOCAL LAW NO. 2 OF THE YEAR 2018

A local law authorizing Gold Star Parents Tax Exemption pursuant to NYS Real Property Tax Law

Be it enacted by the Town Board of the Town of Fort Edward the following be adopted and amended into the Town Code:

Section 1. Legislative intent.

The New York State Legislature enacted amendments to § 458-a of the NYS Real Property Tax Law, authorizing local legislation to make Gold Star Parents eligible for the Alternative Veterans' Exemption. The purpose of this legislation is to provide a tax exemption to 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.

Section 2. Definitions. Chapter 92 of the Town Code shall be amended to adopt a new subsection 92-9 to Article IV of the Town Code titled "Definitions" to state as follows:

"Capitalized terms herein shall have such meanings as set forth below, or otherwise as defined in NYS Real Property Tax Law"

"GOLD STAR PARENT" shall mean "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."

"QUALIFIED OWNER" shall have such meaning as set forth in Real Property Tax Law § 458-a(1)(c).

"QUALIFYING RESIDENTIAL REAL PROPERTY" shall have such meaning as set forth in Real Property Tax Law § 458-a(1)(d)."

Section 3. Gold Star Parent Exemption. A new subparagraph D to subsection 92-8 of Article IV of the Town Code shall be amended to state:

"A Gold Star Parent shall be a Qualified Owner of Qualifying Residential Real Property, provided that such property shall be the primary residence of the Gold Star Parent."

Section 4. Effective Date. This article shall take effect immediately and shall apply to assessment rolls prepared on the basis of taxable status dates occurring on or after the first day of January next succeeding the date on which this article shall have become a law.

**TOWN OF FORT EDWARD
NOTICE OF PUBLIC HEARING**

PLEASE TAKE NOTICE that a public hearing will be held by the Town Board of the Town of Fort Edward on October 8, 2018 at 6:30 p.m. at Town Hall, 118 Broadway, Fort Edward, NY regarding the consideration of a proposed amendment to local laws under the Alternative Veterans Exemption for Gold Star Parents pursuant to NYS Real Property Tax Law. The purpose of said proposed law is provide that certain tax exemption to Gold Star Parents pursuant to the NYS Real Property Tax Law to further amend Chapter 92, Article IV of the Town Code.

Any resident of the Town of Fort Edward is entitled to be heard upon said proposed Local Law at such public hearing. Copies of said proposed Local Law are available for review at the Town of Fort Edward Clerk's office.

By order of the Town Board of the Town of Fort Edward, dated September 10, 2018.

For October 8, 2018 Meeting

**RESOLUTION NO. ____ OF THE TOWN BOARD
OF THE TOWN OF FORT EDWARD FOR THE YEAR 2018
ENACTING AMENDMENT TO CHAPTER 92, ARTICLE IV OF TOWN CODE
AUTHORIZING GOLD STAR PARENT TAX EXEMPTION PURSUANT TO NYS REAL
PROPERTY TAX LAW**

WHEREAS, the Town Board has conducted a public hearing on a proposed amendment to Chapter 92, Article IV of the Town Code which seeks provide certain tax exemptions for Gold Star Parents in the Town of Fort Edward pursuant to NYS Real Property Tax Law;

WHEREAS, the Town Board desires to amend said law to create said exemption for Gold Star Parents;

NOW THEREFORE, BE IT RESOLVED that the Town Board hereby adopts said local law.

LOCAL LAW NO. _____ OF THE YEAR 2018

A local law authorizing Gold Star Parents Tax Exemption pursuant to NYS Real Property Tax Law

Be it enacted by the Town Board of the Town of Fort Edward the following be adopted and amended into the Town Code:

Section 1. Legislative intent.

The New York State Legislature enacted amendments to § 458-a of the Real Property Tax Law, authorizing local legislation to make Gold Star Parents eligible for the veterans' alternative exemption. The purpose of this legislation is to provide a tax exemption to 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.

Section 2. Definitions. Chapter 92 of the Town Code shall be amended to adopt a new subsection 92-9 to Article IV of the Town Code titled “Definitions” to state as follows:

“Capitalized terms herein shall have such meanings as set forth below, or otherwise as defined in NYS Real Property Tax Law”

“GOLD STAR PARENT” shall mean “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.”

“QUALIFIED OWNER” shall have such meaning as set forth in Real Property Tax Law § 458-a(1)(c).

“QUALIFYING RESIDENTIAL REAL PROPERTY” shall have such meaning as set forth in Real Property Tax Law § 458-a(1)(d).”

Section 3. Gold Star Parent Exemption. A new subparagraph D to subsection 92-8 of Article IV of the Town Code shall be amended to state:

“A Gold Star Parent shall be a Qualified Owner of Qualifying Residential Real Property, provided that such property shall be the primary residence of the Gold Star Parent.”

Section 4. Effective Date. This article shall take effect immediately and shall apply to assessment rolls prepared on the basis of taxable status dates occurring on or after the first day of January next succeeding the date on which this article shall have become a law.

For Posting Immediately After the October 8, 2018 Town Board Meeting

Post Adoption Publication and Posting

1. File law with the Department of State. This is important because the law does not take effect until such publication and after filing with the Dept of State.

2. Filing of Affidavits of Posting (both of notice of public hearing and notice of adoption) with the Town Clerk. All affidavits of posting and publication should be filed with the Town Clerk. I include a sample Affidavits of Posting as Exhibit A. (Should do one for pre-public hearing and post-public hearing posting). The newspaper will send an affidavit of publication.

AFFIDAVITS OF POSTING - EXHIBIT A

AFFIDAVIT OF POSTING NOTICE OF PUBLIC HEARING

STATE OF NEW YORK)
) ss. :
COUNTY OF WASHINGTON)

AIMEE MAHONEY, Town Clerk, being duly sworn, deposes and says:

1. That she is the Town Clerk of the Town of Fort Edward, New York.

2. That on September 11, 2018, she caused to be posted on the signboard, maintained outside her office in the Town of Fort Edward, Washington County, New York , a copy of the notice which is attached hereto and made a part hereof.

3. That the notice of public hearing was also posted on the Town of For Edward's website on September 11, 2018.

4. That the notice was posted in the following several public places: Town Signboard, _____,
_____.

Town Clerk

Sworn to before me this
11th day of September, 2018.

Notary Public

AFFIDAVIT OF POSTING NOTICE OF ADOPTION

STATE OF NEW YORK)
) ss. :
COUNTY OF WASHINGTON)

AIMEE MAHONEY, Town Clerk, being duly sworn, deposes and says:

1. That she is the Town Clerk of the Town of Fort Edward, New York.

2. That on October 9, 2018, she caused to be posted on the signboard, maintained outside her office in the Town of Fort Edward, Washington County, New York , a copy of the notice of adoption which is attached hereto and made a part hereof.

3. That the notice of adoption was also posted on the Town of Fort Edward's website on October 9, 2018.

4. That the notice was posted in the following several public places: Town Signboard, _____,
_____.

Town Clerk

Sworn to before me this
9th day of October, 2018.

Notary Public

ADDENDUM B -NOTICE OF ADOPTION

NOTICE OF ADOPTION

NOTICE IS HEREBY GIVEN, that the Town Board of the Town of Fort Edward, Washington County, New York, adopted on the 8th day of October, 2018 a local law entitled "A local law creating tax exemption for Gold Star Parents pursuant to NYS Real Property Tax Law". The law seeks to provide a tax exemption for Gold Star Parents pursuant to the NYS Real Property Tax Law. A copy can be obtained from the Town Clerk or viewed on the Town website.

By Order of the Town Board of the Town of Fort Edward, N.Y.

DATED: October 9, 2018

Town Clerk
Town of Fort Edward