## County of Erie Local Laws of 2001

Local Law No.	Year	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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