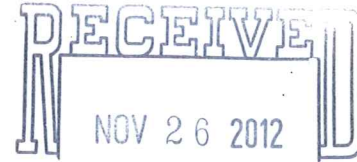


November 16, 2012

Brenda K Mori
Clerk
County Office Building
3 East Pulteney Square
Bath NY 14810-1557



STEBLEN COUNTY
LEGISLATURE

RE: County of Steuben, Local Law 3 2012, filed on November 1, 2012

A local law AUTHORIZING THE ALTERNATIVE VETERANS' EXEMPTION FOR GOLD STAR
(Insert Title)
PARENTS.

Be it enacted by the LEGISLATURE _____ **of the**
(Name of Legislative Body)

County **City** **Town** **Village**
(Select one:)

of STEBEN _____ **as follows:**

Section 1. Purpose. This Local Law provides for Gold Star Parents to be eligible for the Alternative Veterans' Exemption under Real Property Tax Law 458-a and shall apply to County real property taxes levied by the County of Steuben.

Section 2. Definitions. A Gold Star Parent, as defined in Real Property Tax Law 458-a(7)(a), shall mean the parent or parents of a child who died in the line of duty while serving in the United States armed forces during a period of war. Gold Star Parents shall be included in the definition of "qualified owner", as provided in Real Property Tax Law 458-a(1)(c) and the property owned by a Gold Star Parent shall be included within the definition of a "qualifying residential real property" as set forth in the Real Property Tax Law 458-a(1)(d), provided that such real property shall be the primary residence of the Gold Star Parent.

Section 3. Application. For County real property taxes levied by the County of Steuben, a Gold Star Parent, as herein defined, shall be eligible to receive the maximum veteran's exemption allowable pursuant to Real Property Tax Law 458-a(2)(a), Real Property Tax Law 458-a(2)(b) and Steuben County Local Law No. 2 of 2007.

Section 4. Severability. If any part of this Local Law shall be found invalid, such invalidity shall apply only to such part, and the remainder of this Local Law shall remain valid and effective.

Section 5. Effective Date. This Local Law shall take effect immediately upon filing with the Secretary of State.

(If additional space is needed, attach pages the same size as this sheet, and number each.)

(Complete the certification in the paragraph that applies to the filing of this local law and strike out that which is not applicable.)

1. (Final adoption by local legislative body only.)

I hereby certify that the local law annexed hereto, designated as local law No. THREE of 2012 of the (County)(City)(Town)(Village) of STEBEN was duly passed by the LEGISLATURE on 9/24 2012, in accordance with the applicable provisions of law.
(Name of Legislative Body)

~~**2. (Passage by local legislative body with approval, no disapproval or repassage after disapproval by the Elective Chief Executive Officer*.)**~~

~~I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20____ of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ on _____ 20____, and was (approved)(not approved) _____
(Name of Legislative Body)
(repassed after disapproval) by the _____ and was deemed duly adopted
(Elective Chief Executive Officer)*
on _____ 20 in accordance with the applicable provisions of law.~~

3. (Final adoption by referendum.)

I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20____ of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ on _____ 20____, and was (approved)(not approved) _____
(Name of Legislative Body)
(repassed after disapproval) by the _____ on _____ 20____.
(Elective Chief Executive Officer)*

Such local law was submitted to the people by reason of a (mandatory)(permissive) referendum, and received the affirmative vote of a majority of the qualified electors voting thereon at the (general)(special)(annual) election held on _____ 20____, in accordance with the applicable provisions of law.

~~**4. (Subject to permissive referendum and final adoption because no valid petition was filed requesting referendum.)**~~

~~I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20____ of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ on _____ 20____, and was (approved)(not approved) _____
(Name of Legislative Body)
(repassed after disapproval) by the _____ on _____ 20____. Such local law was subject to permissive referendum and no valid petition requesting such referendum was filed as of _____ 20____, in accordance with the applicable provisions of law.~~

* Elective Chief Executive Officer means or includes the chief executive officer of a county elected on a county-wide basis or, if there be none, the chairperson of the county legislative body, the mayor of a city or village, or the supervisor of a town where such officer is vested with the power to approve or veto local laws or ordinances.

~~5. (City local law concerning Charter revision proposed by petition.)~~

~~I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20____ of the City of _____ having been submitted to referendum pursuant to the provisions of section (36)(37) of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of such city voting thereon at the (special)(general) election held on _____ 20____, became operative.~~

~~6. (County local law concerning adoption of Charter.)~~

~~I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20____ of the County of _____ State of New York, having been submitted to the electors at the General Election of November _____ 20____, pursuant to subdivisions 5 and 7 of section 33 of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of the cities of said county as a unit and a majority of the qualified electors of the towns of said county considered as a unit voting at said general election, became operative.~~

(If any other authorized form of final adoption has been followed, please provide an appropriate certification.)

I further certify that I have compared the preceding local law with the original on file in this office and that the same is a correct transcript therefrom and of the whole of such original local law, and was finally adopted in the manner indicated in paragraph 1 above.

Brenda K. Mori

Clerk of the county legislative body, City, Town or Village Clerk or officer designated by local legislative body

Date: 10/12/12

(Seal)