
(Use this form to file a Local Law with the Secretary of State)

Text of law should be given as amended. Do not include matter being eliminated and do not use italics or underlining to indicate new matter.

COUNTY OF LEWIS

Local Law No. 6 of the Year 2007

A LOCAL LAW PROVIDING FOR A "GOLD STAR" VETERANS TAX EXEMPTION
(Insert Title)

BE IT ENACTED by the Board of Legislators of the County of Lewis, as follows:

- Section 1. **PURPOSE.** The purpose of this local law is to exempt certain real property owned by 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 from taxes levied by the County of Lewis pursuant to Real Property Tax Law § 458-a.
- Section 2. **AUTHORITY.** The Board of Legislators is authorized to adopt and/or amend the within local law pursuant to Real Property Tax Law § 458-a, subdivision 7(b) and by Municipal Home Rule Law § 10.
- Section 3. **DEFINITIONS:** For purposes of this Local Law:
- a. "Gold Star Parent" shall mean 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.
- b. "Period of war" and "Qualifying residential real property" shall each have the same meaning used in Real Property Tax Law § 458-a.
- Section 4. **EXEMPTION GRANTED.** From and after the effective date of this Local Law, real property located within Lewis County and owned by a Gold Star Parent and used by the Gold Star Parent as his or her primary residence shall be deemed "qualifying residential real property" and shall be exempt from taxes levied by the County of Lewis to the same extent, and subject to the same rules and regulations as provided by Real Property Tax Law § 458-a, as the same may be amended from time to time.
- Section 5. **EFFECTIVE DATE.** This local law shall take effect upon filing in the office of the Secretary of State of the State of New York.

(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. 6 of 2007, of the County of Lewis was duly passed by the Lewis County Board of Legislators on December 4, 2007, in accordance with the applicable provisions of law.

~~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 disapproved, repassed after disapproval, by the _____, and was deemed duly adopted 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 disapproved, repassed after disapproval, by the _____ on _____, 20__. 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 a 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 2004, of the County of Lewis was duly passed by the Lewis County Board of Legislators on _____, 2004. Such Local Law was subject to permissive referendum and no valid petition requesting such referendum was filed as of _____, 2004, 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 chairman 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.)

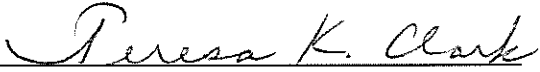
I hereby certify that the Local Law annexed hereto, designated as Local Law No. _____ of 20__, of the City of _____ having been submitted to referendum pursuant to the provisions of Section (36)(37) of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified 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 the 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 of 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.

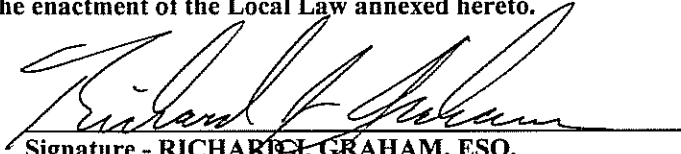

Clerk of the Lewis County Board of Legislators
Clerk or officer designated by local legislative body
TERESA K. CLARK, CLERK
Dated: January _____, 2008.

(Seal)

(Certification to be executed by County Attorney, Corporation Counsel, Town Attorney, Village Attorney or other authorized Attorney of locality.)

STATE OF NEW YORK)
COUNTY OF LEWIS) ss:

I, the undersigned, hereby certify that the foregoing Local Law contains the correct text and that all proper proceedings have been had or taken for the enactment of the Local Law annexed hereto.


Signature - RICHARD J. GRAHAM, ESQ.
LEWIS COUNTY ATTORNEY
County of Lewis
Dated: January 04, 2008.