

**TOWN OF THOMPSON
NOTICE OF PUBLIC HEARING
ON PROPOSED LOCAL LAW**

NOTICE IS HEREBY GIVEN that there has been duly introduced at a meeting of the Town Board of the Town of Thompson, New York, held on November 17, 2015, a proposed Local Law No. 09 of 2015, entitled "A local law to amend Chapter 218 of the Town of Thompson Code entitled 'Taxation'."

NOTICE IS FURTHER GIVEN that the Town Board of the Town of Thompson will conduct a public hearing on the aforesaid proposed Local Law at the Town Hall, 4052 Route 42, Monticello, New York, on December 01, 2015 at 7:30 P.M., or as soon thereafter as said public hearing shall be convened, at which time all persons interested will be heard.

The proposed Local Law will authorize a partial exemption from real property taxes on qualifying residential real property for "Gold Star Parents". Copies of the Local Law described above are on file in the office of the Town Clerk of the Town of Thompson, where the same are available to public inspection during regular office hours.

PLEASE TAKE FURTHER NOTICE, that all interested persons will be given an opportunity to be heard on said proposed Local Law at the place and time aforesaid.

NOTICE IS HEREBY GIVEN, pursuant to the requirements of the Open Meetings Law of the State of New York, that the Town Board of the Town of Thompson will convene in public meeting at the place and time aforesaid for the purpose of conducting a public hearing on the proposed Local Law described above and, as deemed advisable by said Board, taking action on the enactment of said Local Law.

Dated: November 17, 2015

BY ORDER OF THE TOWN BOARD

TOWN OF THOMPSON

MARILEE J. CALHOUN
TOWN CLERK

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.

Town of Thompson

Local Law No. 09 of the year 2015

A local law to amend Chapter 218 entitled "Taxation" in the Town of Thompson Town Code

Be it enacted by the Town Board of the

Town of Thompson

1. Article VI is hereby added to Chapter 218:

Gold Star Parent Exemption

§218-19. Statutory authority.

The Town Board of the Town of Thompson, pursuant to subsection seven of §458-a of the New York State Real Property Tax Law (RPTL), authorizes a partial exemption from real property taxes on qualifying residential real property for "Gold Star Parents" within the definitions of "Qualified Owner" and "Qualifying Residential Real Property" as defined in §458-a (1) of the RPTL for purposes of the veterans' alternative exemption.

§218-20. Definitions.

The term "Gold Star Parent" when referenced in this article 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.

§218-21. Authorization to adopt provision.

Pursuant to §458-a of the Real Property Tax Law, the Town of Thompson is authorized to adopt a local law establishing a partial exemption from the town portion of real property taxes for Gold Star Parents who fit within the definition of "Qualified Owner" who owns qualified residential real property within the Town of Thompson. It is the desire of the Town Board of the Town of Thompson to provide for such exemption on Town of Thompson properties to reward Gold Star Parents for their child's valued service to our country.

§218-22. Statutory provisions.

- A. "Gold Star Parent" is hereby included within the definition of "Qualified Owner" as provided in paragraph (c) of subdivision one of §458-a of the Real Property Tax Law, and property owned by a Gold Star Parent is hereby included within the definition of "Qualifying Residential Real Property" as provided in paragraph (d) of

subdivision one of §458-a of the Real Property Tax Law, provided that such property shall be the primary residence of the Gold Star Parent.

- B. The additional exemption provided for in paragraph (c) of subdivision two of §458-a of the Real Property Tax Law shall not apply to real property owned by a Gold Star Parent.

§218-23. Amount of exemption.

The amount of the exemption for a Gold Star Parent on their primary residence shall be equivalent to the maximum veteran's exemption as defined in Articles IV and V of this chapter.

§218-24. Termination of exemption.

This exemption shall remain so long as it is authorized by the State of New York and the County of Sullivan.

2. Except as herein specifically amended, the remainder of Chapter 218 of such code shall remain in full force and effect.
3. If any clause, sentence, paragraph, subdivision, section or part thereof this local law shall be adjudged by any court of competent jurisdiction to be invalid, such judgment, decree or order shall not affect, impair or invalidate the remainder thereof but shall be confined in its operation to the clause, sentence, paragraph, subdivision, section or part thereof directly involved in the controversy in which such judgment, decree or order shall have been rendered and the remainder of this local law shall not be affected thereby and shall remain in full force and effect.
4. This local law shall take effect immediately upon filing with the Secretary of State.