

TOWN OF COPAKE

Local Law No. 3 of 2017

A Local Law to Increase Veterans' Tax Exemptions and to Establish a Gold Star Parent Exemption

BE IT ENACTED BY THE TOWN BOARD OF THE TOWN OF COPAKE AS FOLLOWS:

Section 1. Amendment of Section 204-19 of Article VI of Chapter 204 of the Code of the Town of Copake.

Section 204-19 of the Code of the Town of Copake is amended to read as follows:

§ 204-19. Exemption.

Classification	Exemption Level
Wartime	\$36,000
Combat Zone	\$24,000
Disability	50% of the Veteran's disability rating not to exceed \$120,000.00

Section 2. "Gold Star Parents"

A new section 204-20 is added to the Code of the Town of Copake, as follows:

Section 204-20. Gold Star Parents.

A "Gold Star Parent", which is defined as the parent of a child who died in the line of duty while serving the United States armed forces during a period of war, as defined in section 458-a of the New York State Real Property Tax Law, shall be deemed a "qualified owner", property owned by a Gold Star Parent shall be deemed within the definition of "qualifying residential real property", and the benefits and amounts set forth in this Article shall be applicable to such Gold Star Parents, in accordance with the provisions of NYS Real Property Tax Law section 458-a and subject to the limitations set forth therein.

Section 3. Statement of Authority

This law is enacted pursuant to the authority of section 458-a of the NY Real Property Tax Law and the NY Municipal Home Rule Law, including but not limited to M.H.R.L. sections 10, 20 and 27.

Section 4. Effective Date.

This local law shall become effective immediately upon filing with the Secretary of State.