

**TAX EXEMPTION  
GOLD STAR PARENTS**

**LOCAL LAW NO. 11 OF THE YEAR 2001**

**A Local Law of the Town of Kirkwood Making  
Gold Star Parents Eligible for the Veterans Alternative  
Real Estate Tax Exemption**

**Adopted October 2, 2001**

Section 1. Pursuant to, and in accordance with, the provisions of subdivision 7 of Section 458-a of the Real Property Tax Law of the State of New York. (A) a Gold Star Parent is hereby included within the definition of “qualified owner”, as provided in paragraph (c) of subdivision one of Section 458-a of the Real Property Tax Law, and (b) 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 Section 458-a of the Real Property Tax Law, provided that such property shall be the primary residence of the Gold Star Parent. The additional exemption provided for in paragraph (c) of subdivision two of Section 458-a of the Real Property Tax Law shall not apply to real property owned by a Gold Star Parent.

Section 2. As used in this local law, the term “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.

Section 3. This local law shall take effect immediately when it is filed in the office of the Secretary of State of the State of New York in accordance with the provisions of Section 27 of the Municipal Home Rule Law of the State of New York.