

**NOTICE OF PUBLIC HEARING  
TOWN OF BABYLON**

PLEASE TAKE NOTICE, that the Town Board of the Town of Babylon will hold a Public Hearing at Babylon Town Hall, 200 East Sunrise Highway, Lindenhurst, New York, on the on the 11<sup>th</sup> day of February, 2026 at 3:00 p.m. prevailing time, to consider amending Chapter 195 (Taxation) as set forth in the annexed Exhibit "A".

**Exhibit "A"**

ADD as follows:

**CHAPTER 195  
TAXATION  
ARTICLE XIII  
EXEMPTION FOR SURVIVING SPOUSES OF POLICE OFFICERS  
KILLED IN THE LINE OF DUTY**

**§ 195-53. Exemption granted.**

Pursuant to section 471 of the Real Property Tax Law, as added by Chapter 670 of the Laws of 2025, real property owned by a surviving spouse of a police officer killed in the line of duty, and constituting the primary residence of such surviving spouse, shall be exempt from taxation by the Town of Babylon to the extent of 50% of the assessed valuation thereof.

**§ 195-54. Definitions.**

As used in this article, the term "police officer" shall have the same meaning as defined in section 1.20 of the Criminal Procedure Law.

**§ 195-55. Trusts.**

Notwithstanding any other provision of law to the contrary, the provisions of this article shall apply to any real property held in trust solely for the benefit of a person or persons who would otherwise be eligible for a real property tax exemption pursuant to this article, were such person or persons the owner or owners of such real property.

**§ 195-56. Cooperative apartments.**

- A. For the purposes of this article, title to that portion of real property owned by a cooperative apartment corporation in which a tenant-stockholder of such corporation resides and which is represented by their share or shares of stock in such corporation as determined by its or their proportional relationship to the total outstanding stock of the corporation, including that owned by the corporation, shall be deemed to be vested in such tenant-stockholder.
- B. Provided that all other eligibility criteria of this article are met, that proportion of the assessment of such real property owned by a cooperative apartment corporation determined by the relationship of such real property vested in such tenant-stockholder to such real property owned by such cooperative apartment corporation in which such tenant-stockholder resides shall be subject to exemption from taxation pursuant to this article and any exemption so granted shall be credited by the appropriate taxing authority against the assessed valuation of such real property; the reduction in real property taxes

realized thereby shall be credited by the cooperative apartment corporation against the amount of such taxes otherwise payable by or chargeable to such tenant-stockholder.

- C. Notwithstanding paragraph B of this section, a tenant-stockholder who resides in a dwelling that is subject to the provisions of either article two, four, five or eleven of the Private Housing Finance Law shall not be eligible for an exemption pursuant to this article.
- D. Notwithstanding paragraph B of this section, real property owned by a cooperative apartment corporation may be exempt from taxation pursuant to this article only if the governing body of the Town of Babylon, after public hearing, adopts a local law, ordinance or resolution providing therefor.

**§ 195-57. Application.**

Application for exemption shall be made by the owner, or all of the owners, of the property on a form prescribed by the state board. The owner or owners shall file the completed form in the assessor's office on or before the first appropriate taxable status date. The owner or owners of the property shall be required to refile each year. Applicants shall refile on or before the appropriate taxable status date. Any applicant convicted of willfully making any false statement in the application for such exemption shall be subject to the penalties prescribed in the Penal Law. Documentation to establish eligibility under this article shall include the listing of acceptable records made available by the Commissioner in consultation with the Commissioner of the Division of Criminal Justice Services, as posted on the websites of the Division of Criminal Justice Services and the Office of Real Property Tax Services.

Dated: January 28, 2026, Town of Babylon

BY ORDER OF THE TOWN BOARD, TOWN OF BABYLON  
GERALDINE COMPITELLO, TOWN CLERK