

**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 11th 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 IV
VETERANS TAX EXEMPTION**

§ 195-16.1. Exemption for active military service members in combat zones.

Pursuant to section 458-d of the Real Property Tax Law, as added by Chapter 677 of the Laws of 2025, qualifying residential real property owned by an active military service member whose military duty station is within New York State and who at any time during the taxable year performed active duty in a combat zone shall be exempt from taxation by the Town of Babylon to the extent of 25% of the assessed value of such property; provided, however, that such exemption shall not exceed \$20,000 or the product of \$20,000 multiplied by the latest state equalization rate for the assessing unit, or in the case of a special assessing unit, the latest class ratio, whichever is less.

A. Definitions. As used in this section:

- (1) "Active military service member" shall mean an individual serving on active duty.
- (2) "Active duty" shall have the same meaning as such term is used in section 101 of title 10 of the United States Code.
- (3) "Armed forces" shall mean the army, navy, marine corps, air force, space force, coast guard, or army or air national guard of the United States, or New York naval militia.
- (4) "Combat zone" shall mean areas designated by an executive order from the President of the United States in which the United States armed forces are engaging or have engaged in combat.
- (5) "Military duty station" shall mean the permanent location to which an active military service member is assigned for duty as specified on the individual's permanent change of status orders.
- (6) "Qualified owner" means an active military service member whose military duty station places such active military service member's residence within the boundaries of New York State.
- (7) "Qualified residential real property" means property owned by a qualified owner which is used exclusively

for residential purposes; provided, however, that in the event that any portion of such property is not used exclusively for residential purposes, but is used for other purposes, such portion shall be subject to taxation and only the remaining portion used exclusively for residential purposes shall be subject to the exemption provided by this section.

(8) "Latest state equalization rate" means the latest final equalization rate established by the state board pursuant to article twelve of the Real Property Tax Law.

(9) "Latest class ratio" means the latest final class ratio established by the state board pursuant to title one of article twelve of the Real Property Tax Law for use in a special assessing unit as defined in section eighteen hundred one of the Real Property Tax Law.

B. The exemption provided by this section shall not be applicable to taxes levied for school purposes. If an active military service member is currently receiving an exemption under section 458, 458-a, or 458-b of the Real Property Tax Law in any given taxable year, the active duty service member shall not be eligible to receive the exemption under this section during the same taxable year.

C. 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, along with documentation of active duty in a combat zone, such as a copy of military orders or a certified letter from the commanding officer. The owner or owners of the property shall be required to refile each year 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.

Dated: January 28, 2026, Town of Babylon

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