

**NOTICE OF ADOPTION OF RESOLUTION**

NOTICE IS HEREBY GIVEN that the Town Board of the Town of Babylon, County of Suffolk, State of New York, at a regular meeting thereof held on the 28<sup>th</sup> day of January, 2026, duly adopted a resolution, an abstract of which is as follows:

**RESOLUTION NO. 111 JANUARY 28, 2026  
ADOPTING LOCAL LAW 4 OF 2026  
AMENDING THE CODE OF THE TOWN OF BABYLON  
CHAPTER 195 (TAXATION), ARTICLE X (EXEMPTION FOR VOLUNTEER  
FIREFIGHTERS AND AMBULANCE WORKERS)**

WHEREAS, the Town Board of the Town of Babylon duly called and held a Public Hearing at Babylon Town Hall, 200 East Sunrise Highway, Lindenhurst NY 11757 on the 5<sup>th</sup> day of January, 2026 upon the question of the enactment of Local Law No. 4 of 2026 of the Town of Babylon, Suffolk County, New York, being such a local law; and

WHEREAS, in accordance with Part 617.6 and 617.7(b), State Environmental Quality Review (SEQR), the adoption of this local law is a Type II Action and not subject to environmental review under SEQR; and

NOW, THEREFORE, be it

RESOLVED AND ORDAINED, by the Town Board of the Town of Babylon, that Local Law 4 of 2026 of the Town of Babylon, Suffolk County, New York, is hereby enacted as follows and is effective upon its filing with the New York State Department of State:

**LOCAL LAW 4 OF 2026  
AMENDING THE CODE OF THE TOWN OF BABYLON**

**Exhibit "A"**

AMEND as follows:

**CHAPTER 195  
TAXATION  
ARTICLE X  
EXEMPTION FOR VOLUNTEER  
FIREFIGHTERS AND AMBULANCE WORKERS**

**§ 195-31. Applicability of exemption.**

- C. Such exemption shall not exceed 10% of the assessed value of such real property, except as provided in subdivision F(2) of this section for surviving spouses of members killed in the line of duty.
- D. No such exemption shall be granted to an enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service unless:
  - (1) The applicant resides in the Town which is served by such incorporated volunteer fire company, fire department or incorporated voluntary ambulance service;
  - (2) The applicant has been certified by the authority having jurisdiction for the incorporated volunteer fire company or fire department as an enrolled member of such incorporated volunteer fire company or fire department for at least two years or the applicant has been certified by the authority having jurisdiction for the incorporated voluntary ambulance service as an enrolled member of such incorporated voluntary ambulance service for at least two years, as required by Real Property Tax Law § 466-a; and
  - (3) The property is the primary residence of the applicant.
- F. Continuation of exemption for ~~unremarried~~ surviving spouses; restrictions.

- (1) Surviving ~~unremarried~~ spouses of deceased volunteer firefighters or volunteer ambulance workers may continue any exemption claimed under ~~such statutes~~ this article by the deceased ~~an~~ enrolled member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service, provided that:
- (a) Such ~~unremarried~~ surviving spouse is certified by the authority having jurisdiction for the incorporated volunteer fire company, fire department or incorporated voluntary ambulance service as ~~an unremarried~~ a surviving spouse of a ~~deceased~~ an enrolled member of such incorporated volunteer fire company, fire department or incorporated voluntary ambulance service; and
  - (b) Such deceased volunteer had been
    - (1) an enrolled member for at least 20 years; ~~or~~
    - (2) ~~if he or she was killed in the line of duty, an enrolled member for at least five years; and~~
  - (c) Such deceased volunteer and surviving spouse had been receiving the exemption for such property prior to ~~his or her~~ the death of such volunteer.
- (2) Notwithstanding any other provision of this article, real property owned by a surviving spouse of an enrolled member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service killed in the line of duty shall be exempt from taxation to the extent of 50% of the assessed valuation thereof, provided that:
- (a) Such surviving spouse is certified by the authority having jurisdiction for the incorporated volunteer fire company, fire department or incorporated voluntary ambulance service as a surviving spouse of an enrolled member of such incorporated volunteer fire company, fire department or incorporated voluntary ambulance service who was killed in the line of duty; and
  - (b) Such deceased volunteer had been an enrolled member for at least two years; and
  - (c) Such deceased volunteer had been receiving the exemption prior to his or her death.
- ~~(23) This subsection as amended shall take effect on the first of January next succeeding the date on which it shall have become a law and shall apply to taxable status dates occurring on or after such date immediately and shall apply to assessment rolls prepared on the basis of taxable status dates occurring on or after January 1, 2026.~~

#### § 195-34. Legislative intent

It is the intent of the Town Board to amend this article so as to conform to the provisions of New York State Real Property Tax Law § 466-a, as amended ~~in 2022~~ by Chapter 670 of the Laws of 2022 and Chapter 592 of the Laws of 2025.

**ADDITIONS ARE INDICATED BY UNDERLINE**  
**DELETIONS ARE INDICATED BY ~~STRIKETHROUGH~~**

Dated: January 28, 2026, Town of Babylon

BY ORDER OF THE TOWN BOARD, TOWN OF BABYLON

GERALDINE COMPITELLO, TOWN CLERK