

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 11th day of February, 2026, duly adopted a resolution, an abstract of which is as follows:

**RESOLUTION NO. 156 FEBRUARY 11, 2026
ADOPTING LOCAL LAW 5 OF 2026
AMENDING THE CODE OF THE TOWN OF BABYLON
CHAPTER 195 (TAXATION) BY ADDING
ARTICLE XIII (EXEMPTION FOR SURVIVING SPOUSES OF POLICE OFFICERS KILLED IN THE
LINE OF DUTY)**

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 11th day of February, 2026 upon the question of the enactment of Local Law No. 5 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 5 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 5 OF 2026
AMENDING THE CODE OF THE TOWN OF BABYLON**

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: February 11, 2026, Town of Babylon

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