

## *Local Law Filing*

Town of Oyster Bay \_\_\_\_\_

Local Law No. 3 of the year 2026

A local law entitled “EXEMPTION FOR SURVIVING SPOUSES OF POLICE OFFICERS KILLED IN THE LINE OF DUTY.”

Be it enacted by the Town Board

of the Town of Oyster Bay as follows:

**SECTION 1. Amend Chapter 209 -Taxation, to Add Article XI. EXEMPTION FOR SURVIVING SPOUSES OF POLICE OFFICERS KILLED IN THE LINE OF DUTY.**

**Section 209-51. Legislative Intent; Authority**

Pursuant to Section 471 of the New York State 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 Oyster Bay to the extent of 50% of the assessed valuation thereof, and to establish the procedures hereinafter set forth.

**SECTION 2. Amend Chapter 209 -Taxation, to Add Article XI. EXEMPTION FOR SURVIVING SPOUSES OF POLICE OFFICERS KILLED IN THE LINE OF DUTY.**

**Section 209-52 to read as follows:**

§ 209 Sections 209-52. Title. Definitions; Procedure

1. As used in this section, the term “police officer” shall have the same meaning as defined in Section 1.20 of the New York State Criminal Procedure Law.
2. The surviving spouse must file an application for exemption on the forms to be furnished by the Nassau County Assessor’s office, annually in the Nassau County Assessor’s office each year.
3. Such surviving spouse shall be certified by the authority having jurisdiction for the police department of the officer killed in the line of duty as the surviving spouse of a sworn officer who was killed in the line of duty. Such certification may be in the form of a certified

statement by an individual authorized to make such certifications on behalf of the applicable agency.

4. The Real Property must be used exclusively for residential purposes.
5. The Real Property must be the legal residence of, be occupied by and title held in single ownership by the surviving spouse to whom the exemption is granted herein.
6. Notwithstanding any other provision of law to the contrary, the provisions of this section 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 subdivision one of this section, were such person or persons the owner or owners of such real property.
7. (a) For the purposes of this section, 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 section 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 section 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 subdivision, 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 section.

(d) Notwithstanding paragraph (b) of this subdivision, real property owned by a cooperative apartment corporation may be exempt from taxation pursuant to this section by a municipality in which such real property is located only if the governing body of such municipality, after public hearing, adopts a local law, ordinance or resolution providing, therefore.
8. The Commissioner of New York State Real Property Tax Services shall develop, in consultation with the Commissioner of the New York State Division of Criminal Justice Services, a listing of documents to be used to establish eligibility under this section. Such information shall be made available to each city, village, town, part town, special district and county assessor's office. The listing of acceptable records shall be made available on the internet websites of the Division of Criminal Justice Services and the Office of Real Property Tax Services.

STATE OF NEW YORK )  
COUNTY OF NASSAU ) ss:

I, the undersigned, hereby certify that the foregoing local law contains the correct text and that all proper proceedings have been had or taken for the enactment of the local law annexed hereto.

A handwritten signature in black ink, appearing to be 'JAC', written over a horizontal line.

Signature

Town Attorney

Title

Town of Oyster Bay

Date: March 10, 2026

**SECTION 3. Amend Chapter 209 -Taxation, to Add Article XI. EXEMPTION FOR SURVIVING SPOUSES OF POLICE OFFICERS KILLED IN THE LINE OF DUTY.**

**Section 209-53 to read as follows:**

**SEQR Determination.** It is hereby determined pursuant to the provisions of the State Environmental Quality Review Act, 8 N.Y.E.C.L. Section 101 et seq, and its implementing regulations, part 617 of 6 N.Y.C.R.R. , that the adoption of this local law is a “Type II” Action within the meaning of Section 617.5 (c)(26) of 6 N.Y.C.R.R., pertaining to “routine or continuing agency administration and management, not including new programs or major reordering of priorities that may affect the Environment” and, accordingly, is of a class of actions which do not have a significant adverse impact on the environment and no further review is required.

**SECTION 4. Amend Chapter 209 -Taxation, to Add Article XI. EXEMPTION FOR SURVIVING SPOUSES OF POLICE OFFICERS KILLED IN THE LINE OF DUTY.**

**Section 209-54 to read as follows:**

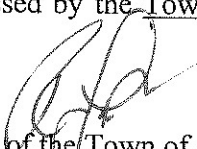
**Severability.** If any section, subdivision or provision of this local law or the application thereof to any person or circumstance be adjudged invalid by a court of competent jurisdiction, such judgment shall be confined in its operation to the section, subdivision or provision of or application directly involved in the controversy in which such judgment shall have been rendered and shall not affect or impair the validity of the remainder of this local law, or the application thereof to other persons or circumstances.

**SECTION 5. Amend Chapter 209 -Taxation, to Add Article XI. EXEMPTION FOR SURVIVING SPOUSES OF POLICE OFFICERS KILLED IN THE LINE OF DUTY.**

**Section 209-55 to read as follows:**

**Effective Date.** This Local Law shall take effect immediately upon its adoption and filing with the Office of the Secretary of State.

I hereby certify that the local law annexed hereto, designated as Local Law No. 3 of 2026 of the Town of Oyster Bay was duly passed by the Town Board on 3/10, 2026, in accordance with the applicable provisions of law.

  
Clerk of the Town of Oyster Bay

Date: March 10, 2026

(Seal)