

**TOWN OF ISLIP
SPONSOR'S MEMORANDUM
FOR TOWN BOARD RESOLUTIONS**

INSTRUCTIONS: All submissions for placement on the Town Board Meeting agenda must be accompanied by a sponsor's memorandum, which shall be the covering document. All agenda submissions shall be reported to the Town Attorney no later than 14 days prior to the scheduled Town Board meeting.

PURPOSE: Describe the essence of the attached resolution and give a brief background. Explain any policy implications, whether this item has previously been before the Board, and if any similar resolutions have previously been passed or denied by the Board.

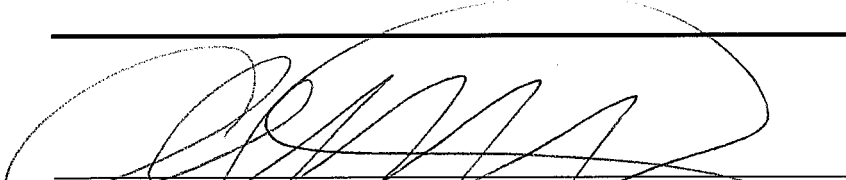
Authorization for the Islip Town Clerk to advertise for a public hearing on February 24, 2026 to consider adopting a local law entitled "Taxation: Partial Exemption for Surviving Spouses of Police Officers Killed in the Line of Duty"

SPECIFY WHERE APPLICABLE:

1. Entity or individual benefitted by resolution: Qualified taxpayers in the Town of Islip
 2. Site or location effected by resolution: Taxpayers in the Town of Islip
 3. Cost: N/A
 4. Budget Line: N/A
 5. Amount and source of outside funding: N/A
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ENVIRONMENTAL IMPACT: What type of action is being authorized by this resolution?

- Type 1 action under 6 NYCRR, Section 617.4(b), number _____. Full EAF required.
- Type 2 action under 6 NYCRR, Section 617.5(c), number 26. SEQR review complete.
- Action not listed as Type I or Type II under Part 617 of the NYCRR. Short EAF required.
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Signature of Commissioner/Department Head Sponsor

February 12, 2026

Date

WHEREAS, on December 19, 2025, Real Property Tax Law Section 471 (“RPTL §471”) was signed into law by Governor Kathy Hochul; and

WHEREAS, RPTL §471 establishes a permissive partial real property tax exemption for surviving spouses of police officers killed in the line of duty, provided that the local legislative body of a town passes a local law to adopt such an exemption; and

WHEREAS, the Town Board of the Town of Islip wishes to consider amending the Islip Town Code to adopt local law establishing a partial real property tax exemption for surviving spouses of police officers killed in the line of duty pursuant to RPTL §471;

NOW, THEREFORE, on motion of _____, seconded by _____, be it

RESOLVED that the Town Clerk is hereby authorized to advertise for a public hearing to consider enacting Local Law No. 1 of 2026 entitled, “Taxation: Partial Exemption for Surviving Spouses of Police Officers killed in the Line of Duty,” to establish a partial real property tax exemption for surviving spouses of police officers killed in the line of duty.

Upon a vote being taken, the result was:

PUBLIC NOTICE

NOTICE IS HEREBY GIVEN that the Town Board of the Town of Islip will hold a public hearing on **Tuesday, February 24, 2026, at 2:00 p.m.**, at Islip Town Hall, 655 Main Street, Islip, New York, to consider the adoption of proposed Local Law No. 1 of 2026, entitled, “*Taxation: Exemption for Surviving Spouses of Police Officers Killed in the Line of Duty,*” to establish a partial real property tax exemption for surviving spouses of police officers killed in the line of duty.

Members of the public may provide comments at the public hearing or may submit written comments in advance to the Town Clerk by email at townclerk@islipny.gov or by mail to the address above.