



July 16, 2025

President of NYS Energy Research and Development Authority
17 Columbia Circle
Albany, NY 12203-6399

The undersigned, District Clerk of the Palmyra-Macedon Central School District, does hereby certify that at the Board of Education of said School District held on the 8th day of July, 2025, at which all nine of the Board members were present, on a motion duly made and carried unanimously, the Board approved the following Resolution:

RPTL Section 487 Exemption Resolution

WHEREAS, Real Property Tax Law §487 provides that solar or wind energy systems or farm waste energy systems are exempt from real property taxation for a period of fifteen years; and WHEREAS, Real Property Tax Law §487 further provides that certain micro-hydroelectric energy systems, fuel cell electric generating systems, micro-combined heat and power generating equipment systems and electric energy storage equipment and electric energy storage systems will be exempt from real property taxation for a period of fifteen years; and WHEREAS, Real Property Tax Law §487 permits a school district to adopt a resolution providing that the exemption under Real Property Tax Law §487 shall not apply within its jurisdiction to such energy system projects which begin construction subsequent to the effective date of such resolution; and WHEREAS, the Board of Education desires to adopt a resolution opting out of the tax exemption under the amended Real Property Tax Law §487.

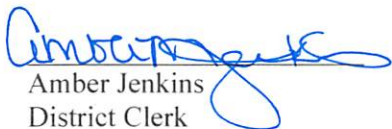
NOW, THEREFORE, BE IT RESOLVED that:

1. The tax exemption made available by Real Property Tax Law §487 with respect to any solar or wind energy systems or farm waste energy systems shall not be applicable within the boundaries of the Palmyra-Macedon Central School District.
2. The tax exemption made available by Real Property Tax Law §487 with respect to any micro-hydroelectric energy systems, fuel cell electric generating systems, micro-combined heat and power generating equipment systems and electric energy storage equipment and electric energy storage systems shall not be applicable within the boundaries of the Palmyra-Macedon Central School District.
3. This Resolution shall take effect immediately.

Motion by Susan Herendeen, second by Gary W LaBerge.

Final Resolution: Motion Carried

In Favor: Laura Arrington, Sherry Lambert, David Landon, Gary W LaBerge, Chris Doyle, Susan Herendeen, Sarah Newman, Chad Lindstrom, Amy Boesel


Amber Jenkins
District Clerk

7/16/2025
Date

SEAL



Real Property Tax Law Section 487— Exemption from taxation for certain energy systems

Under Section 487 of New York State Real Property Tax [Law](#) (RPTL), taxing jurisdictions are required to file copies of local laws and resolutions pertaining to the energy system exemption with the Department of Taxation and Finance and the New York State Energy Research and Development Authority (NYSERDA). NYSERDA provides this portal for easy digital filing of these local laws and resolutions.

NYSERDA notes that these local laws and resolutions are adopted and rescinded by local taxing jurisdictions, not NYSERDA or any other agency or department of New York State. Changes may be made periodically to the local laws and resolutions. Therefore, unless a copy of the relevant local law or resolution is filed by the taxing jurisdiction, NYSERDA shall not be aware of such changes.

NOTE: This form does not save work as you go. If you are unable to complete it in one session, go to the bottom of the Form, click Save, then enter your email address to receive a copy of your submission link. Use the link to return and complete the Form.

When you complete and submit the form, you will receive a confirmation and a tracking number on your screen to print or save. Refer to this tracking number to check on the status of your request.

If you have any questions, contact NYSERDA's Records Management Officer at RMO@nyserda.ny.gov.

All fields marked with * are required and must be filled.

Jurisdiction Name Palmyra-Macedon Central School District

Jurisdiction Type School District

Jurisdiction Website www.palmaccsd.org

County Wayne

Address 127 Cuyler Street
Palmyra, New York, 14522

First and Last Name Ralph Brongo

Title Deputy Superintendent

Email ralph.brongo@palmaccsd.org

Phone Number (315) 597-3401

Uploads

Local law or resolution attachment



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