

TOWN OF COLUMBUS

LOCAL LAW NO. 4 - 2025

A LOCAL LAW TO OPT-OUT OF SECTION 487 OF THE NEW YORK STATE REAL PROPERTY TAX LAW

Be it enacted by the Town Board of the Town of Columbus as follows:

Section 1. PURPOSE AND INTENT.

The purpose of this Local Law is to enable the Town of Columbus to opt out of all energy system real property tax assessment exemptions afforded pursuant to Section 487 of the Real Property Tax Law. It is the further intent of the Town of Columbus that this Local Law apply to all types of solar and wind energy systems and farm waste energy systems pursuant to Section 487 of the Real Property Tax Law.

Section 2. AUTHORITY.

This Local Law is enacted pursuant to the authority granted by Section 487(8) of the Real Property Tax Law.

Section 3. NO EXEMPTION FROM TAXATION.

No exemption from taxation shall be applicable in the Town of Columbus with respect to any solar or wind energy system or farm waste energy system which began construction subsequent to the effective date hereof.

Section 4. SEPARABILITY.

The provisions of this local law are separable and if any provision, clause, sentence, subsection, word or part thereof is held illegal, invalid, unconstitutional, or inapplicable to any person or circumstance, such illegality, invalidity or unconstitutionality, or inapplicability shall not affect or impair any of the remaining provisions, clauses, sentences, subsections, words, or parts of this local law or their application to other persons or circumstances. It is hereby declared to be the legislative intent that this local law would have been adopted if such illegal, invalid, or unconstitutional provision, clause, sentence, subsection, word or part had not been included therein, and as if such person or circumstance, to which the local law or part thereof is held inapplicable, had been specifically exempt therefrom.

Section 5. REPEALER.

All Ordinances, Local Laws and parts thereof inconsistent with this Local Law are hereby repealed.

Section 6. EFFECTIVE DATE.

This local law shall take effective immediately upon filing with the New York State Secretary of State in accordance with Section 27 of the Municipal Home Rule Law.



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.

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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	Town of Columbus
Jurisdiction Type	Town
Jurisdiction Website	https://townofcolumbusny.com
County	Chenango
Address	4340 State Hwy 80, 4340 State Hwy 80 Sherburne, New York, 13460
First and Last Name	Elizabeth Vermeulen
Title	Town Clerk
Email	clerk.columbusny@gmail.com
Phone Number	(607) 847-8891

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Local law or resolution attachment



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