

LOCAL LAW NO. 1-2019 FOR TOWN OF PALMYRA TO OPT OUT OF NEW YORK STATE REAL PROPERTY TAX LAW
§487 TAX EXEMPTION FOR CERTAIN SOLAR OR WIND ENERGY
SYSTEMS OR FARM WASTE ENERGY SYSTEMS

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

Section 1.

Real Property Tax Law §487 provides a real property tax exemption for certain solar or wind energy systems or farm waste energy systems, defined therein as follows:

“Solar or wind energy system” means an arrangement or combination of solar or wind energy equipment designed to provide heating, cooling, hot water, or mechanical, chemical, or electrical energy by the collection of solar or wind energy and its conversion, storage, protection and distribution.

“Solar or wind energy equipment” means collectors, controls, energy storage devices, heat pumps and pumps, heat exchangers, windmills, and other materials, hardware or equipment necessary to the process by which solar radiation or wind is (i) collected, (ii) converted into another form of energy such as thermal, electrical, mechanical or chemical, (iii) stored, (iv) protected from unnecessary dissipation and (v) distributed. It does not include pipes, controls, insulation or other equipment which are part of the normal heating, cooling, or insulation system of a building. It does include insulated glazing or insulation to the extent that such materials exceed the energy efficiency standards required by law.

“Farm waste energy system” means an arrangement or combination of farm waste electric generating equipment or other materials, hardware or equipment necessary to the process by which agricultural waste biogas is produced, collected, stored, cleaned, and converted into forms of energy such as thermal, electrical, mechanical or chemical and by which the biogas and converted energy are distributed on-site. It does not include pipes, controls, insulation or other equipment which are part of the normal heating, cooling or insulation system of a building.

“Farm waste electric generating equipment” means equipment that generates electric energy from biogas produced by the anaerobic digestion of agricultural waste, such as livestock manure, farming waste and food processing wastes with a rated capacity of not more than one thousand kilowatts that is (i) manufactured, installed and operated in accordance with applicable government and industry standards, (ii) connected to the electric system and operated in conjunction with an electric corporation’s transmission and distribution facilities, (iii) operated in compliance with the provisions of section sixty-six-j of the public service law, (iv) fueled at a minimum of ninety percent on an annual basis by biogas produced from the anaerobic digestion of agricultural waste such as livestock manure materials, crop residues and food processing wastes, and (v) fueled by biogas generated by anaerobic digestion with at least fifty percent by weight of its feedstock being livestock manure materials on an annual basis.

“Fuel-flexible linear generator electric generating system” means an arrangement or combination of fuel-flexible linear generator electric generating equipment designed to produce electrical energy from linear motion created by the reaction of gaseous or liquid fuels, including but not limited to biogas and natural gas.

“Fuel-flexible linear generator electric generating equipment” or “fuel-flexible linear generator” means an integrated system consisting of oscillators, cylinders, electricity conversion equipment and associated balance of plant components that directly convert the linear motion of the oscillators into electricity and which has a combined rated capacity of not more than two thousand kilowatts.

Section 2.

No exemption under New York State Real Property Tax Law §487 shall be applicable within the Town of Palmyra with respect to any solar or wind energy system or farm waste energy system which began construction subsequent to the effective date of such local law.

Section 3.

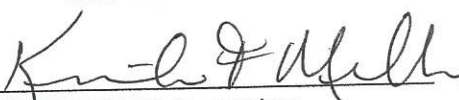
A copy of this local law shall be filed with the New York State Commissioner of Taxation and Finance and with the President of the New York State Energy Research and Development Authority, as required under New York State Real Property Tax Law §487(8)(a).

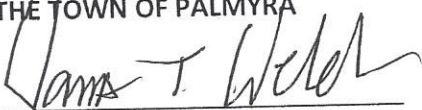
Section 4.

This local law shall go into effect immediately upon filing with the Secretary of State.

By Order of the Town Board at a Meeting on April 25, 2019

MEMBERS OF THE TOWN BOARD OF THE TOWN OF PALMYRA


KENNETH MILLER, Supervisor


JAMES WELCH, Deputy Supervisor


MICHAEL LAMBRIX, Councilman


TODD PIPITONE, Councilman


BRAD COOK, Councilman

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	Town of Palmyra
Jurisdiction Type	Town
Jurisdiction Website	www.palmyrany.com
County	Wayne
Address	Town of Palmyra, 1180 Canandaigua Rd Palmyra, New York, 14522
First and Last Name	Irene Unterborn
Title	Town Clerk
Email	townclerk@palmyrany.com
Phone Number	(315) 597-4890

Uploads

Local law or resolution attachment



Local Law _1-2019 (003).pdf

Type of Filing

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