



Town of Veteran Town Clerk
4049 Watkins Road
Millport, NY 14864
(607)739-1476
Town.clerk@townofveteranny.gov

Subject: Local Law Adopted Pursuant to Real Property Tax Law
§487 to Opt Out of the Exemption from Taxation
For Certain Energy Systems within the Town of Veteran

Date: May 27, 2025

To: NYS Energy Research & Development Authority
17 Columbia Circle
Albany, NY 12203-6399

To Whom It May Concern,

I am writing to inform you that the Town of Veteran has recently adopted a new law, Local Law Pursuant to Real Property Tax Law §487 to Opt Out of the Exemption from Taxation for Certain Energy Systems within the Town of Veteran. I have enclosed the resolution and a copy of the law for your office as directed to me by the Town Board.

Thank you,

Jenny Reese
Town Clerk

TOWN OF VETERAN
LOCAL LAW NO. 2 OF THE YEAR 2025

A LOCAL LAW ADOPTED PURSUANT TO REAL PROPERTY TAX LAW § 487 TO OPT
OUT OF THE EXEMPTION FROM TAXATION FOR CERTAIN ENERGY SYSTEMS
WITHIN THE TOWN OF VETERAN

Be it enacted by the Town Board of the Town of Veteran (the "**Town Board**") as follows:

Section 1. Legislative Intent

Real Property Tax Law ("**RPTL**") § 487 provides that a solar or wind energy system, farm waste energy system, micro-hydroelectric energy system, fuel cell electric generating system, micro-combined heat and power generating equipment system, electric energy storage equipment or electric energy storage system, or fuel-flexible linear generator electric generating system (collectively, "**Energy Systems**") shall be exempt from real property taxation to the extent of any increase in the value thereof by reason of the inclusion of such Energy Systems (the "**Tax Exemption**"). This local law is enacted to opt out of and remove said tax exemption, as provided for by RPTL § 487(8).

Section 2. Authority

This local law is adopted pursuant to RPTL § 487(8), which expressly authorizes the Town Board to adopt a local law to opt out of and remove said Tax Exemption for Energy Systems.

Section 3. Removal of Tax Exemption

1. No Tax Exemption under RPTL § 487 shall be applicable to the Town of Veteran taxes with respect to any solar or wind energy system or farm waste energy system which began construction subsequent to the effective date of this local law.

2. No Tax Exemption under RPTL § 487 shall be applicable to the Town of Veteran taxes with respect to any micro-hydroelectric energy system, fuel cell electric generating system, micro-combined heat and power generating equipment system, electric energy storage equipment or electric energy storage system, or fuel-flexible linear generator electric generating system constructed subsequent to the effective date of this local law.

3. Pursuant to RPTL § 487(8)(b), "construction of a solar or wind energy system or a farm waste energy system shall be deemed to have begun upon the full execution of a contract or interconnection agreement with a utility; provided however, that if such contract or interconnection agreement requires a deposit to be made, then construction shall be deemed to have begun when the contract or interconnection agreement is fully executed and the deposit is made. The owner or developer of an energy system is responsible for substantiating when such energy system began construction or was constructed."

Section 4. State Environmental Quality Review Act (SEQRA)

The Town Board has considered the provisions of Article 8 of the Environmental Conservation Law (hereinafter, "SEQORA") and the regulations adopted thereunder at 6 NYCRR Part 617 and finds this Local Law to be a Type II Action as defined therein. Therefore, no further review is required under SEQRA.

Section 5. Severability

If a court determines that any clause, sentence, paragraph, subdivision, or part of this local law or the application thereof to any person, firm or corporation, or circumstance is invalid or unconstitutional, the court's order or judgment shall not affect, impair, or invalidate the remainder of this local law, but shall be confined in its operation to the clause, sentence, paragraph, subdivision, or part of this local law or in its application to the person, individual, firm or corporation or circumstance, directly involved in the controversy in which such judgment or order shall be rendered.

Section 6. Effective Date

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

Section 7. Additional Filing

A copy of this local law shall also be filed with the Commissioner of the New York State Department of Taxation and Finance and with the President of the New York State Energy Research and Development Authority pursuant to RPTL § 487(8)(a).

Resolution 75 of 2025
Relative to Adopting Proposed Local Law Pursuant to Real Property Tax Law §487 to Opt Out of the Exemption from Taxation for Certain Energy Systems within the Town of Veteran

The Town Board of the Town of Veteran, New York (the "**Town Board**"), duly convened in regular session on May 22, 2025 at the Town of Veteran Clerk's Office at 4049 Watkins Road, Millport, New York 14864 does hereby resolve as follows:

WHEREAS, prior to a regular meeting of the Town Board on May 8, 2025, the Town Attorney introduced for consideration to the Town Board Local Law No. 2 of 2025 entitled "A Local Law Pursuant to Real Property Tax Law § 487 to Opt Out of the Exemption from Taxation for Certain Energy Systems within the Town of Veteran" (the "**Proposed Local Law**"); and

WHEREAS, the purpose of the Proposed Local Law is to opt out of and remove certain real property tax exemptions for solar or wind energy systems, farm waste energy systems, micro-hydroelectric energy systems, fuel cell electric generating systems, micro-combined heat and power generating equipment systems, electric energy storage equipment or electric energy storage systems, or fuel-flexible linear generator electric generating systems (collectively, "**Energy Systems**"), pursuant to Real Property Tax Law ("**RPTL**") § 487(8); and

WHEREAS, the Town Board desires to comply with the provisions of Article 8 of the Environmental Conservation Law (hereinafter, "**SEQRA**") and the regulations adopted thereunder at 6 NYCRR Part 617 with respect to adopting the Proposed Local Law; and

WHEREAS, the Town Board held a duly noticed public hearing on May 22, 2025, to obtain input from the community with respect to the Proposed Local Law.

NOW THEREFORE, BE IT RESOLVED the Town Board declares the Proposed Local Law to be a Type II action pursuant to SEQRA, and determines that no further action is needed under SEQRA; and

BE IT FURTHER RESOLVED the Town Board hereby adopts the Proposed Local Law, and that henceforth it be designated Local Law No. 2 of 2025; and

BE IT FURTHER RESOLVED the Proposed Local Law shall take effect immediately upon filing with the Secretary of State; and

BE IT FURTHER RESOLVED the Town Board directs the Town Clerk to file the Proposed Local Law with the Secretary of State pursuant to Municipal Home Rule Law Section 27, with copies to be filed with the Commissioner of the New York State Department of Taxation and Finance and with the President of the New York State Energy Research and Development Authority pursuant to RPTL § 487(8)(a).

The adoption of the foregoing Resolution was moved by David Lewis, seconded by William Winkky, and duly put to vote, which resulted as follows:

AYES: Henke, DeMichele, Wolf

NAYES: Lewis, Winkky

This Resolution was thereupon declared duly adopted 3:2



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 Veteran
Jurisdiction Type	Town
County	Chemung
Address	17 Columbia Circle Albany, New York, 12203
First and Last Name	NYSERDA Employee
Email	rmo@nyserda.ny.gov
Phone Number	(518) 862-1090

Uploads

Local law or resolution attachment



TownofVeteran14864.pdf

Type of Filing

Tracking Number

RPTL487_00000000379