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JAN 14 2020

LOCAL LAW NO. 1 OF THE YEAR 2020

Washington County  
Real Prop. Tax Serv.

A local law opting out of real property tax exemption for solar and wind energy systems pursuant to New York Real Property Tax Law Section 487 in the Town of ~~Fort Edward~~

Be it enacted by the Town Board of the Town of Fort Edward the following:

SECTION ONE. This Local Law is enacted pursuant to Section 487 of the New York State Real Property Tax Law.

SECTION TWO. Town Code § 92-14 shall be amended to read as follows:

§ 92-14 Title and statement of intent.

It is the Town Board of the Town of Fort Edward's intent to remove the exemption from Town taxation contained in New York State Real Property Tax Law (RPTL) § 487 for any solar or wind energy system, microhydroelectric energy system, fuel cell electric generating system, microcombined heat and power generating equipment system, or electric energy storage equipment or electric energy storage system.

§ 92-15 Authority.

The authority for this article is RPTL § 487(8)(a) which provides that a county, city, town or village may by local law or a school district, other than a school district to which Article 52 of the Education Law applies, may by resolution provide that no exemption under this section shall be applicable within its jurisdiction with respect to any solar or wind energy system, which began construction subsequent to January 1, 1991 or the effective date of such local law, ordinance, or resolution, whichever is later, and/or, microhydroelectric energy system, fuel cell electric generating system, microcombined heat and power generating equipment system, or electric energy storage equipment or electric energy storage system constructed subsequent to January 1, 2018, or the effective date of such local law, ordinance or resolution, whichever is later.

§ 92-16 Removal of exemption.

Pursuant to this article, the exemption provided by RPTL § 487 is hereby removed for the purposes of Town taxation and no such exemption shall be granted with respect to any solar or wind energy system, which began construction subsequent to January 1, 1991 or the effective date of such local law, ordinance, or resolution, whichever is later, and/or, microhydroelectric energy system, fuel cell electric generating system, microcombined heat and power generating equipment system, or electric energy storage equipment or electric energy storage system constructed subsequent to January 1, 2018, or the effective date of such local law, ordinance or resolution, whichever is later.

SECTION THREE. Effective date

This local law shall take effect immediately upon filing with the Commissioner of the New York State Department of Taxation and Finance, the President of the New York State Energy Research & Development Authority, and the New York Department of State, as may be necessary.

**RESOLUTION NUMBER 14 OF 2020**

**MOTION BY COUNCILMAN FISHER**

**SECONDED BY COUNCILMAN MERCIER**

**WHEREAS,** The Town Board has conducted a public hearing on a proposed amendment to Section 92 of the Town Code which opts out solar and wind energy systems from that certain real property tax exemption pursuant to New York Real Property Tax Law Section 487, and

**WHEREAS,** the Town Board desires to amend said law to add solar and wind energy systems to Town Code Section 92.

**NOW, THEREFORE BE IT RESOLVED,** that the Town Board hereby adopts said local law.

DATED: January 13, 2020

Roll Call Vote: Councilman Mercier – AYE  
Councilwoman Holden – AYE  
Councilman Fisher – AYE  
Councilwoman Mullen – AYE  
Supervisor Losaw - AYE

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**JAN 14 2020**

**Washington County  
Real Prop. Tax Serv.**

**RESOLUTION NO. 36 OF THE TOWN BOARD  
OF THE TOWN OF FORT EDWARD FOR YEAR 2019  
OPTING OUT OF TAX EXEMPTION PURSUANT TO REAL PROPERTY TAX LAW  
SECTION 487**

**MOTION BY COUNCILMAN ORSINI**

**SECONDED BY COUNCILWOMAN MULLEN**

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**Washington County  
Real Prop. Tax Serv.**

**WHEREAS**, New York State Real Property Tax Law Section 487(8)(a) authorizes towns to opt out of a tax exemption for solar or wind energy systems, under Real Property Tax Law Section 487, pursuant to a duly enacted resolution of the Town Board to be filed with New York State Department of Tax and Finance and the New York State Energy Research & Development Authority;

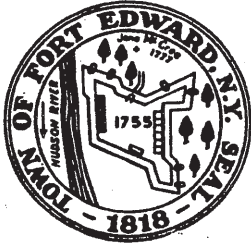
**WHEREAS**, the Town Board desires opt out of said tax exemption for solar and wind energy systems, pursuant to Real Property Tax Law Section 487(8)(a).

**THEREFORE, NOW BE IT RESOLVED**, that pursuant to Real Property Tax Law Section 487(8)(a), the Town will not provide a tax exemption for solar or wind energy systems, as defined in Real Property Tax Law Section 487(1)(B), for any solar and wind energy systems that begin construction after the effective date of this resolution.

**AND BE IT FURTHER RESOLVED**, that the Town Clerk shall cause duly executed copies of this resolution to be filed with the New York State Department of Tax and Finance and the New York State Energy Research & Development Authority

Dated: November 12, 2019

Vote: Councilman Orsini – AYE  
Councilman Mercier – AYE  
Councilwoman Mullen – AYE  
Councilman Fisher – ABSENT  
Supervisor Middleton - AYE



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# TOWN OF FORT EDWARD

118 BROADWAY

P.O. BOX 127

FORT EDWARD, N.Y. 12828-0127

## TOWN OF FORT EDWARD WASHINGTON COUNTY, STATE OF NEW YORK

### LOCAL LAW 1 OF 2018

**A LOCAL LAW PURSUANT TO REAL PROPERTY TAX LAW SECTION 487(8)(a) LOCAL PROVIDING THAT NO EXEMPTION UNDER SECTION 487 SHALL BE APPLICABLE FOR THE PURPOSE OF TOWN TAXATION WITH RESPECT TO ANY MICRO-HYDROELECTRIC ENERGY SYSTEM, FUEL CELL ELECTRIC GENERATING SYSTEM, MICRO-COMBINED HEAT AND POWER GENERATING EQUIPMENT SYSTEM, OR ELECTRIC ENERGY STORAGE EQUIPMENT OR ELECTRIC ENERGY STORAGE**

**BE IT ENACTED** by the Town Board of the Town of Fort Edward, Washington County, New York, as follows:

#### **Section 1. Title & Statement of Intent.**

It is the Town Board of the Town of Fort Edward's intent is to remove the exemption from Town taxation contained in New York State Real Property Tax Law (RPTL) §487 for any micro-hydroelectric energy system, fuel cell electric generating system, micro-combined heat and power generating equipment system, or electric energy storage equipment or electric energy storage system.

#### **Section 2. Authority.**

The authority for this local law is RPTL §487(8)(a) which provides that a county, city, town or village may by local law or a school district, other than a school district to which article fifty-two of the education law applies, may by resolution provide that no exemption under this section shall be applicable within its jurisdiction with respect to any micro-hydroelectric energy system, fuel cell electric generating system, micro-combined heat and power generating equipment system, or electric energy storage equipment or electric energy storage system constructed subsequent to January first, two thousand eighteen or the effective date of such local law, ordinance or resolution, whichever is later.

#### **Section 3. Removal of Exemption.**

Pursuant to this local law, the exemption provided by RPTL §487 is hereby removed for

the purposes of Town taxation and no such exemption shall be granted with respect to any micro-hydroelectric energy system, fuel cell electric generating system, micro-combined heat and power generating equipment system, or electric energy storage equipment or electric energy storage system constructed subsequent to January first, two thousand eighteen or the effective date of such local law, ordinance or resolution, whichever is later.

**Section 4. Separability.**

If any provision of this local law or the application thereof to any person or circumstance shall be held invalid, the remainder of this local law and the application of such provision to other persons or circumstances shall not be affected thereby.

**Section 5. Filing**

In addition to filing with the Secretary of State, this local law shall be filed with the Office of Real Property Services, and an additional copy shall be provided to the President of the New York State Energy Research and Development Authority (NYSERDA).

**Section 6. Effective Date.**

This local law shall take effect upon filing in the office of the Secretary of New York State.

**TOWN BOARD OF THE TOWN OF FORT EDWARD  
COUNTY OF WASHINGTON, STATE OF NEW YORK**

Resolution Number 20 of 2018

Adopted May 14, 2018

Introduced by Supervisor Middleton  
who moved its adoption.

Seconded by Councilman Fisher

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OCT 16 2019

Washington County  
Real Prop. Tax Serv.

**RESOLUTION AUTHORIZING THE ADOPTION OF LOCAL LAW NUMBER 1 OF  
2018 OF THE TOWN OF FORT EDWARD, A LOCAL LAW PURSUANT TO REAL  
PROPERTY TAX LAW SECTION 487(8)(a) LOCAL PROVIDING THAT NO  
EXEMPTION UNDER SECTION 487 SHALL BE APPLICABLE FOR THE PURPOSE  
OF TOWN TAXATION WITH RESPECT TO ANY  
MICRO-HYDROELECTRIC ENERGY SYSTEM, FUEL CELL ELECTRIC  
GENERATING SYSTEM, MICRO-COMBINED HEAT AND POWER GENERATING  
EQUIPMENT SYSTEM, OR ELECTRIC ENERGY STORAGE EQUIPMENT OR  
ELECTRIC ENERGY STORAGE**

**BE IT RESOLVED** by the Town Board (the "Board") of the Town of Fort Edward (the "Town"), in the County of Washington, on this 14th day of May 2018, as follows:

**WHEREAS**, through resolution duly adopted by the Town Board, a public hearing was scheduled to be held before the Town Board on April 9, 2018 at 6:50 p.m. and tabled and continued to remain open until May 14, 2018 at the Offices of the Town of Fort Edward, 118 Broadway, Fort Edward, New York to hear all interested parties on proposed Local Law No. 1 of 2018 of the Town of Fort Edward which amends the Real Property Tax Exemption for under Section 487 of the New York State Real Property Tax Law and shall apply to Town real property taxes in order that that no exemption under Section 487 shall be applicable for the purpose of town taxation with respect to any micro-hydroelectric energy system, fuel cell electric generating system, micro-combined heat and power generating equipment system, or electric energy storage equipment or electric energy storage; and

**WHEREAS**, notice of said public hearing was duly posted and then published in the official newspaper of the Town, pursuant to and in conformance with the Municipal Home Rule Law; and

**WHEREAS**, said public hearing was duly held before the Town Board the 9<sup>th</sup> day of April and continued to the 14<sup>th</sup> day of May 2018 at 6:55 p.m. at the Offices of the Town of Fort Edward and all parties in attendance were permitted an opportunity to speak on behalf of or in opposition to the local law.

**NOW, THEREFORE BE IT**

**RESOLVED**, the Town Board hereby finds the consideration and proposed adoption of this Local Law is an action under the New York State Environmental Quality Review Act (SEQRA). The Town Board hereby declares that this action is a Type II action pursuant to 6 NYCRR 617.5(20) and (27) and declares that the action does not have a significant impact on the environment and the action is hereby precluded from further environmental review; and be it further

**RESOLVED**, the Town Board, upon due deliberation of the Local Law finds that the adoption of the same is in the best interests of the Town; and be it further

**RESOLVED**, the Local Law provides that no exemption under Section 487 shall be applicable for the purpose of town taxation with respect to any micro-hydroelectric energy system, fuel cell electric generating system, micro-combined heat and power generating equipment system, or electric energy storage equipment or electric energy storage; and be it further

**RESOLVED**, pursuant to and in accordance with the Municipal Home Rule Law, the Town Clerk is hereby directed to enter this Local Law into the minutes of this meeting and file the same with the Office of the Secretary of State of the State of New York; and be it further

**RESOLVED**, that in addition to filing with the Secretary of State, this local law shall be filed with the Office of Real Property Services, and an additional copy shall be provided to the President of the New York State Energy Research and Development Authority.

**RESOLVED**, this resolution shall take effect immediately.

|                             |         |          |
|-----------------------------|---------|----------|
| Terry Middleton Supervisor  | AYES    | <u>5</u> |
| Timothy Fisher, Councilman  | NAYS    | <u>0</u> |
| Richard Mercier, Councilman | ABSTAIN | <u>0</u> |
| Neil Orsini, Councilman     | ABSENT  | <u>0</u> |
| Jeanie Mullen, Councilwoman |         |          |

{Seal}

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Aimee Mahoney, Town Clerk  
Town of Fort Edward