

## Local Law Filing

(Use this form to file a local law with the Secretary of State.)

Text of law should be given as amended. Do not include matter being eliminated and do not use italics or underlining to indicate new matter.

☐ County ☐ City ☒ Town ☐ Village  
(Select one:)

of Scott

FILED  
STATE RECORDS  
OCT 16 2023

Local Law No. 2 of the year 2023

DEPARTMENT OF STATE

A local law TO OPT-OUT OF SECTION 487 OF THE NEW YORK STATE REAL

(Insert Title)

PROPERTY TAX LAW.

Be it enacted by the Town Board of the  
(Name of Legislative Body)

☐ County ☐ City ☒ Town ☐ Village  
(Select one:)

of Scott

as follows:

(See attached copy)

(If additional space is needed, attach pages the same size as this sheet, and number each.)

**(Complete the certification in the paragraph that applies to the filing of this local law and strike out that which is not applicable.)**

**1. (Final adoption by local legislative body only.)**

I hereby certify that the local law annexed hereto, designated as local law No. 2 of 2023 of the ~~(County)~~(City)(Town)(Village) of Scott was duly passed by the Town Board on September 11 2023, in accordance with the applicable provisions of law.  
(Name of Legislative Body)

**2. (Passage by local legislative body with approval, no disapproval or repassage after disapproval by the Elective Chief Executive Officer\*.)**

I hereby certify that the local law annexed hereto, designated as local law No. \_\_\_\_\_ of 20\_\_\_\_ of the (County)(City)(Town)(Village) of \_\_\_\_\_ was duly passed by the \_\_\_\_\_ on \_\_\_\_\_ 20\_\_\_\_, and was (approved)(not approved) (Name of Legislative Body) (repassed after disapproval) by the \_\_\_\_\_ and was deemed duly adopted (Elective Chief Executive Officer\*) on \_\_\_\_\_ 2023, in accordance with the applicable provisions of law.

**3. (Final adoption by referendum.)**

I hereby certify that the local law annexed hereto, designated as local law No. \_\_\_\_\_ of 20\_\_\_\_ of the (County)(City)(Town)(Village) of \_\_\_\_\_ was duly passed by the \_\_\_\_\_ on \_\_\_\_\_ 20\_\_\_\_, and was (approved)(not approved) (Name of Legislative Body) (repassed after disapproval) by the \_\_\_\_\_ on \_\_\_\_\_ 20\_\_\_\_. (Elective Chief Executive Officer\*)

Such local law was submitted to the people by reason of a (mandatory)(permissive) referendum, and received the affirmative vote of a majority of the qualified electors voting thereon at the (general)(special)(annual) election held on \_\_\_\_\_ 20\_\_\_\_, in accordance with the applicable provisions of law.

**4. (Subject to permissive referendum and final adoption because no valid petition was filed requesting referendum.)**

I hereby certify that the local law annexed hereto, designated as local law No. \_\_\_\_\_ of 20\_\_\_\_ of the (County)(City)(Town)(Village) of \_\_\_\_\_ was duly passed by the \_\_\_\_\_ on \_\_\_\_\_ 20\_\_\_\_, and was (approved)(not approved) (Name of Legislative Body) (repassed after disapproval) by the \_\_\_\_\_ on \_\_\_\_\_ 20\_\_\_\_. Such local law was subject to permissive referendum and no valid petition requesting such referendum was filed as of \_\_\_\_\_ 20\_\_\_\_, in accordance with the applicable provisions of law.

\* Elective Chief Executive Officer means or includes the chief executive officer of a county elected on a county-wide basis or, if there be none, the chairperson of the county legislative body, the mayor of a city or village, or the supervisor of a town where such officer is vested with the power to approve or veto local laws or ordinances.

**5. (City local law concerning Charter revision proposed by petition.)**

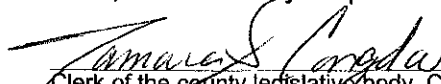
I hereby certify that the local law annexed hereto, designated as local law No. \_\_\_\_\_ of 20\_\_\_\_ of the City of \_\_\_\_\_ having been submitted to referendum pursuant to the provisions of section (36)(37) of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of such city voting thereon at the (special)(general) election held on \_\_\_\_\_ 20\_\_\_\_, became operative.

**6. (County local law concerning adoption of Charter.)**

I hereby certify that the local law annexed hereto, designated as local law No. \_\_\_\_\_ of 20\_\_\_\_ of the County of \_\_\_\_\_ State of New York, having been submitted to the electors at the General Election of November \_\_\_\_\_ 20\_\_\_\_, pursuant to subdivisions 5 and 7 of section 33 of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of the cities of said county as a unit and a majority of the qualified electors of the towns of said county considered as a unit voting at said general election, became operative.

**(If any other authorized form of final adoption has been followed, please provide an appropriate certification.)**

I further certify that I have compared the preceding local law with the original on file in this office and that the same is a correct transcript therefrom and of the whole of such original local law, and was finally adopted in the manner indicated in paragraph 1 above.



Clerk of the county legislative body, City, Town or Village Clerk or officer designated by local legislative body

(Seal)

Date:

9/19/23

**LOCAL LAW #2 OF 2023. 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 Scott as follows:

**SECTION 1. TITLE**

This Local Law shall be referred to as "LOCAL LAW #2 of 2023 – A LOCAL LAW TO OPT-OUT OF SECTION 487 OF THE NEW YORK STATE REAL PROPERTY TAX LAW."

**SECTION 2. PURPOSE**

It is the intent of this Local Law to provide NO exemption from taxation as authorized in Real Property Tax Law §487 subdivision 8.

**SECTION 3. LEGISLATIVE AUTHORITY**

This Local Law is enacted pursuant to subdivision 8 of §487 of the Real Property Tax Law of the State of New York, as well as the Municipal Home Rule Law (MHRL), with the procedural provisions of the MHRL controlling.

**SECTION 4. ELIMINATION OF EXEMPTION**

The Town Board of the Town of Scott shall not permit any exemption within its jurisdiction pursuant to §487 of the Real Property Tax Law of the State of New York with respect to any solar energy systems or any other energy system defined in RPTL §487(1), constructed subsequent to the effective date of this Local Law.

**SECTION 5. SAVINGS CLAUSE**

If any clause, sentence, paragraph, word, section or part of this local law shall be adjudged by any court of competent jurisdiction to be unconstitutional, illegal or invalid, such judgment, order and/or decision shall not affect, impair or invalidate the remainder thereof, but shall be confined in its operation of the clause, sentence, paragraph, section or part thereof directly involved in the controversy in which such judgment shall have been rendered.

**SECTION 6. EFFECTIVE DATE**

This Local Law shall take effect immediately upon filing with the Secretary of State of New York in accordance with Municipal Home Rule Law §27. The Town shall also file this local law with the Commissioner of the New York State Department of Tax and Finance and with the President of the New York State Energy Research and Development Authority (NYSERDA).



# Real Property Tax Law Section 487 NYSERDA

**Submitted On:**

Dec 28, 2023, 04:10PM EST

|                                           |                                             |
|-------------------------------------------|---------------------------------------------|
| <b>Jurisdiction Name</b>                  | Town of Scott                               |
| <b>Jurisdiction Type</b>                  | Town                                        |
| <b>Jurisdiction Website</b>               | Townofscott.org                             |
| <b>County</b>                             | Cortland                                    |
| <b>Street Address</b>                     | 6689 State Route 41                         |
| <b>Street Address 2</b>                   |                                             |
| <b>City</b>                               | Homer                                       |
| <b>State</b>                              | NY                                          |
| <b>Zip/Postal Code</b>                    | 13077                                       |
| <b>First and Last Name</b>                | Daniel Ellis                                |
| <b>Title</b>                              | Attorney                                    |
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| <b>Phone Extension</b>                    |                                             |
| <b>Local law or resolution attachment</b> | RPTL 487 Opt Out.pdf                        |
| <b>Type of Filing</b>                     | Opt-out                                     |
| <b>Tracking ID</b>                        | RPTL487_0000334                             |
| <b>User's Session Information</b>         | IP Address: 173.45.176.213<br>Referrer URL: |