

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 CARROLLTON

Local Law No. 1 of the year 20 24

A local law PROVIDING FOR NO EXEMPTION FOR WIND, SOLAR OR FARM
(Insert Title)
WASTE ENERGY FACILITIES UNDER NEW YORK STATE REAL PROPERTY
TAX LAW SECTION 487

Be it enacted by the TOWN BOARD of the
(Name of Legislative Body)

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

of CARROLLTON as follows:

(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. 1 of 20 24 of the ~~(County)(City)(Town)(Village)~~ of CARROLLTON was duly passed by the TOWN BOARD on APRIL 16 20 24, 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 _____ 20 , 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.

Julie M. Carlson, Town Clerk
Clerk of the county legislative body, City, Town or Village Clerk or officer designated by local legislative body

Date: 04/17/2024

(Seal)

**TOWN OF CARROLLTON
LOCAL LAW NO. 1 - 2024**

Pursuant to Section 487 of the Real Property Tax Law and Section 10 of the Municipal Home
Rule Law

**A LOCAL LAW PROVIDING FOR NO EXEMPTION FOR WIND, SOLAR OR FARM
WASTE ENERGY FACILITIES UNDER NEW YORK STATE REAL PROPERTY TAX
LAW SECTION 487**

WHEREAS, the Town of Carrollton is desirous opting out of the real property tax exemption granted to certain wind, solar and farm waste energy facilities under Section 487 of the Real Property Tax Law; now therefore

BE IT ENACTED by the Town Board of the Town of Carrollton, in the County of Cattaraugus, as follows:

SECTION 1.

1. This Local Law shall be known as Local Law 1 – 2024 entitled “A Local Law Providing for No Exemption for Wind, Solar or Farm Waste Energy Facilities Under New York State Real Property Tax Law Section 487 in the Town of Carrollton”.

SECTION 2.

1. This Local Law repeals and replaces any prior Local Law that is inconsistent herewith.

SECTION 3.

1. No exemption from Town of Carrollton taxation, under Real Property Tax Law Section 487, shall be applicable with respect to any wind or solar energy system or farm waste energy system.
2. No exemption from taxation as authorized in Real Property Tax Law Section 487 be applicable 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 or fuel-flexible linear generator electric generating system.

SECTION 4.

1. If any provision of this Local Law shall be adjudged by any court of competent jurisdiction to be invalid, then such adjudication shall not affect, impair, or invalidate the remainder thereon, but shall be confined in its operation to the particular provision directly involved in the controversy in which such judgment shall have been rendered.

SECTION 5.

1. This Local Law shall take effect immediately upon the filing thereof in the office of the Secretary of State of the State of New York and shall simultaneously be filed with the New York State Department of Taxation and Finance and the New York State Energy Research and Development Authority.

CERTIFICATION

I hereby certify that the Local Law annexed hereto, designated as Local Law No. 1 of 2024 of the Town of Carrollton was duly passed by the Town Board on the 16th day of APRIL, 2024 in accordance with the applicable provisions of law.

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.

DATE: 04/17/2024

Julie M. Carlson
Town of Carrollton, Clerk





Real Property Tax Law Section 487 NYSERDA

Submitted On:

May 7, 2024, 09:18AM EDT

Jurisdiction Name	Town of Carrollton
Jurisdiction Type	Town
Jurisdiction Website	
County	Cattaraugus
Street Address	17 Columbia Circle
Street Address 2	
City	Albany
State	NY
Zip/Postal Code	12203
First and Last Name	NYSERDA Employee
Title	
Email	rmo@nyserda.ny.gov
Phone Number	5188621090
Phone Extension	
Local law or resolution attachment	TownofCarrollton14753.pdf
Type of Filing	Opt-out
Tracking ID	RPTL487_0000347
User's Session Information	IP Address: 149.103.10.5 Referrer URL: https://www.nyserda.ny.gov/