

**Attica Central School District
Board of Education Offices**

*3338 East Main Street • Attica, New York 14011
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Meaghan Matuszak
School Business Administrator

July 17th, 2023

New York State Department of Taxation and Finance
Office of Real Property Tax Services
W.A. Harriman State Campus - Building 8A
Albany, NY 12227

✓ New York State Energy Research and Development Authority
17 Columbia Circle
Albany, NY 12203

To Whom It May Concern:

It has come to our attention that the NYS website states that we are currently opted in to RPTL 487.

However, through Board of Education action on February 25, 2021 enclosed please find documentation of Attica Central School District's Resolution to Rescind Opting out of RPTL Section 487 and then immediately Opting Out of RPTL 487.

We ask that you kindly update your website that we have **Opted Out** of RPTL 487.

If you need anything further, please contact us at (585) 591-0400, ext. 1002.

Sincerely,



Meaghan Matuszak
Business Administrator

Enclosure

Cc: Wyoming County RPTS
Genesee County RPTS
Erie County RPTS

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Middlebury, Orangeville, Sheldon, Wales, and Wethersfield.*



ATTICA CENTRAL SCHOOL DISTRICT

MEMORANDUM

TO: Bryce Thompson

FROM: Becky Sphar, District Clerk 

RE: RPTL Section 487

DATE: February 26, 2021

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At their meeting on February 25, 2021, the Attica Central School District's Board of Education approved the following item(s):

Resolution Rescinding Opt Out Under Real Property Tax Law Section 487 for Attica Central School District:

WHEREAS, paragraph 2 of Section 487 of the Real Property Tax Law of the State of New York (the "RPTL") provides that real property which includes a solar or wind energy system or farm waste energy system approved in accordance with the provisions of such section shall be exempt from taxation to the extent of any increase in the value thereof by reason of the inclusion of such solar or wind energy system or farm waste energy system for a period of fifteen (15) years; and

WHEREAS paragraph 8 of Section 487 of the RPTL provides that, notwithstanding the provisions of paragraph 2 of Section 487 of the RPTL, a school district may by board resolution provide that no exemption under Section 487 of the RPTL shall be applicable within its jurisdiction with respect to any solar or wind energy system or farm waste energy system constructed subsequent to the effective date of such board resolution; and

WHEREAS, on January 11, 2018 the Board of Education (the "Board") of the Attica Central School District (the "District") adopted a resolution opting out of the tax exemption under RPTL Section 487; and

WHEREAS, the Board of Education after careful deliberation of the benefits and risks associated with solar or wind energy system or farm waste energy systems desires to adopt a policy on a going forward basis of reviewing PILOT requests for these types of renewable energy systems on a project by project basis; and

WHEREAS, the Board desires to adopt a resolution rescinding its opt out under RPTL Section 487 for the purposes of reviewing the application for a PILOT for the solar project to be located on that certain parcel of real property owned by Frederick Stevens, located at 264 Maplewood Road, Town of Attica, Tax Map Id. No. 6.-1-4.111 (the "Property").

NOW, THEREFORE, BE IT RESOLVED that:

1. It is resolved that the District's opt out of the tax exemption made available by Real Property Tax Law Section 487 for solar, wind or farm waste energy systems is hereby rescinded and such exemption shall be applicable within the boundaries of the District solely for the purposed of reviewing the PILOT request for the Property.
2. The Superintendent, and/or members of the Board, as appropriate or as otherwise required by law, are hereby authorized, empowered and directed to negotiate, execute and deliver such documents and take all such action on behalf of the District as may be deemed necessary, appropriate or advisable to carry out the intent or purposes of the foregoing resolutions including but not limited to a PILOT agreement for the Property.

ATTICA CENTRAL SCHOOL DISTRICT

MEMORANDUM

3. The foregoing resolutions shall remain in full force and effect until a copy of a subsequent resolution revoking or amending them, duly certified by the proper officers of the Board, shall be made by the Board.
4. This Resolution shall take effect immediately.

Motion by Mr. Wright seconded by Mr. Day to approve the resolution as presented above.

MOTION CARRIED 6-Yes; 0-No

cc: Meaghan Matuszak, Business Administrator
Mila Buckner, Hodgson Russ (Novis)
BOE file 02.25.21