

RESOLUTION
EXEMPTION FROM TAXATION FOR CERTAIN ENERGY SYSTEMS

WHEREAS, this Resolution is adopted to ensure that the benefits of the community's solar energy resource are available to the entire community, by promoting the installation of solar energy generating equipment through a payment-in-lieu-taxes ("PILOT"), granting reduced costs to system developers and energy consumers, and providing a revenue stream to the entire community; and

WHEREAS, this Resolution is adopted under the authority granted by New York Real Property Tax Law ("RPTL") § 487(9); and

WHEREAS, RPTL § 487(2), provides, in relevant part, that real property which includes a Solar or Wind Energy System in accordance with the provisions of said section, shall be exempt from taxation to the extent of any increase in value thereof by reason of the inclusion of such Solar or Wind Energy System for a period of fifteen (15) years; and

WHEREAS, RPTL § 487(8)(a) provides, in relevant part, that a school district may by resolution provide that no exemption under this section of the law 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 resolution, whichever is later; and

WHEREAS, RPTL § 487(9)(a) provides, in relevant part, that a school district which has not acted to remove the exemption under said section may require the Owner or developer of a property which includes a Solar or Wind Energy System meeting the requirements of RPTL § 487 to enter into a PILOT Agreement by notifying such Owner or developer of the school district's intent to require a PILOT Agreement, within sixty (60) days of receiving written notification from the Owner or Developer of the Owner's or developer's intent to construct a Solar or Wind Energy System.

WHEREAS, RPTL § 487(9)(b) provides, in relevant part, that a school district may adopt a resolution setting forth the District's ongoing intent to require a PILOT Agreement for a Solar or Wind Energy System, and such resolution shall be considered notification to owners or developers and no further action is required on the part of the District; and

NOW, THEREFORE, BE IT RESOLVED, that the Board, hereby authorizes the District to adopt a resolution setting forth the District's ongoing intent to require a PILOT Agreement for Solar or Wind Energy Systems, as set forth in **Exhibit A** attached hereto; and

BE IT FURTHER RESOLVED, this Resolution shall be effective upon its filing with the Secretary of State and New York State Energy Research and Development Authority in

accordance with the RPTL § 487 and shall apply to all Solar or Wind Energy Systems constructed within the jurisdiction of the District.

Date: April 19, 2023
Delmar, New York

Brittany L. Barrett
District Clerk, Bethlehem Central School
District

EXHIBIT A
Bethlehem Central School District
Solar or Wind Energy System PILOT Resolution

§1. Title

This Resolution may be cited as the “Solar or Wind Energy System PILOT Resolution of the Bethlehem Central School District.”

§2. Purpose

This Resolution is adopted to ensure that the benefits of the community’s solar or wind energy resource are available to the entire community, by promoting the installation of solar or wind energy generating equipment through a payment-in-lieu-taxes (PILOT), granting reduced costs to system developers and energy consumers, and providing a revenue stream to the entire community.

§3. Authority

This Resolution is adopted under the authority granted by New York Real Property Tax Law § 487(9).

§4. Definitions

1. “**Annual Payment**” means the payment due under a PILOT Agreement entered into pursuant to Real Property Tax Law § 487(9).
2. “**Annual Payment Date**” means on or before September 30th of each year.
3. “**Capacity**” means the manufacturer’s nameplate capacity of the Solar or Wind Energy System as measured in kilowatts (kW) or megawatts (MW) AC.
4. “**Owner**” means the owner of the property on which a Solar or Wind Energy System is located or installed, or their lessee, licensee or other person authorized to install and operate a Solar or Wind Energy System on the property.
5. “**Residential Solar Energy Systems**” means a Solar or Wind Energy System with a nameplate generating capacity less than 50 kW AC in size, installed on the roof or the property of a residential dwelling (including multi-family dwellings), and designed to serve that dwelling.
6. “**Solar or Wind Energy Equipment**” means collectors, controls, energy storage devices, heat pumps and pumps, heat exchangers, windmills, and other materials, hardware or equipment necessary to the process by which solar radiation is (i) collected, (ii) converted into another form of energy such as thermal, electrical, mechanical or chemical, (iii) stored, (iv) protected from unnecessary dissipation and (v) distributed. It does not include pipes, controls, insulation or other equipment which are part of the normal heating, cooling, or insulation system of a building. It does include insulated glazing or insulation to the extent that such materials exceed the energy efficiency standards required by New York law.
7. “**Solar or Wind Energy System**” means an arrangement or combination of Solar or Wind Energy Equipment designed to provide heating, cooling, hot water, or mechanical, chemical, or electrical energy by the collection of solar energy and its conversion, storage, protection and distribution.

§5. PILOT Required

1. The Owner of a property on which a Solar or Wind Energy System is located or installed (including any improvement, reconstruction, or replacement thereof), shall enter into a PILOT

Agreement with the Bethlehem Central School District (the “District”) consistent with the terms of Resolution, except for

- a) Residential Solar Energy Systems
 - b) Solar or Wind Energy Systems that do not seek or qualify for an exemption from real property taxes pursuant to Real Property Tax Law § 487(4).
2. The Lessee or licensee of any Owner of a property required to enter into a PILOT Agreement by this section, which owns or controls the Solar or Wind Energy System, may enter into the PILOT Agreement on behalf of the Owner of the property.
3. Upon receipt of any notification from an Owner or other person of intent to install a Solar or Wind Energy System, the Superintendent shall, within sixty (60) days after receipt of the notification, notify the owner or other person of the mandatory required for a PILOT Agreement pursuant to the terms of this Resolution. Notwithstanding the foregoing, the failure by the Superintendent to timely notify such Owner or other person of the required PILOT Agreement, shall not relieve such Owner or other person of its obligation to enter into such PILOT Agreement in accordance with this Resolution.
4. Nothing in this Resolution shall exempt any requirement for compliance with state and local codes for the installation of any solar energy or wind equipment or a solar energy system, or authorize the installation of any solar or wind energy equipment or a solar energy system. All solar or wind energy systems must file a Real Property Tax Exemption application pursuant to Real Property Tax Law § 487 to receive a tax exemption.

§6. Contents of PILOT Agreements

1. Each PILOT Agreement entered into shall include
- a) Name and contact information of the Owner or other party authorized to act upon behalf of the Owner of the Solar or Wind Energy System.
 - b) The SBL number for each parcel or portion of a parcel on which the Solar or Wind Energy System will be located.
 - c) A requirement for fifteen successive annual payments, to be paid commencing on the first Annual Payment Date after the effective date of the Real Property Tax Exemption granted pursuant to Real Property Tax Law § 487.
 - d) The Capacity of the Solar or Wind Energy System, and that if the Capacity is increased or increased as a result of a system upgrade, replacement, partial removal or retirement of Solar or Wind Energy Equipment, the annual payments shall be increased or decreased on a pro rata basis for the remaining years of the Agreement.

e) That the parties agree that under the authority of Real Property Tax Law § 487 the Solar or Wind Energy System shall be considered exempt from real property taxes for the fifteen-year life of the PILOT Agreement.

f) That the PILOT Agreement may not be assigned without the prior written consent of the District, which consent may not be unreasonably withheld if the Assignee has agreed in writing to accept all obligations of the Owner, except that the Owner may, with advance written notice to the District but without prior consent, assign its payment obligations under the PILOT Agreement to an affiliate of the Owner or to any party who has provided or is providing financing to the Owner for or related to the Solar or Wind Energy System, and has agreed in writing to accept all payment obligations of the Owner.

g) That a Memorandum of this Agreement may be recorded in the Albany County Clerk's Office by the Owner at its expense, and that the District shall cooperate in the execution of any Notices or Assignments with the Owner and its successors.

j) That if the Annual Payment is not paid when due, that upon failure to cure within thirty (30) days, the District may cancel the PILOT Agreement without notice to the Owner, and the Solar or Wind Energy System shall thereafter be subject to taxation at its full assessed value.

§7. Severability

Should any provision of this Resolution be declared by the courts to be unconstitutional or invalid, such decision shall not affect the validity of this Resolution as a whole or any part thereof other than the part so decided to be unconstitutional or invalid.

§8. Effective Date

This Resolution shall be effective upon its filing with the Secretary of State and the New York State Energy Research and Development Authority in accordance with the RPTL § 487, and shall apply to all Solar or Wind Energy Systems constructed.



Real Property Tax Law Section 487 NYSERDA

Submitted On:

Apr 25, 2023, 12:10PM EDT

Jurisdiction Name	Bethlehem Central School District
Jurisdiction Type	School District
Jurisdiction Website	www.bethlehemschools.org
County	Albany
Street Address	700 Delaware Avenue
Street Address 2	
City	Delmar
State	NY
Zip/Postal Code	12054
First and Last Name	John P. McPhillips, Jr.
Title	Chief Business and Financial Officer
Email	jmcphillips@bethlehemschools.org
Phone Number	5184397481
Phone Extension	1920
Local law or resolution attachment	RPTL 487 Tax Exemption - Solar Wnd Energy System - BethlehemCSD.pdf
Type of Filing	Opt-in
Tracking ID	RPTL487_0000293
User's Session Information	IP Address: 163.153.172.11 Referrer URL: