

At the regular monthly Town Board Meeting of the Town of Gilboa , County of Schoharie and the State of New York was held at 373 State Rt. 990V , Gilboa on November 2nd,2022. At said Board Meeting Resolution #53-2022 was moved.

Resolution # 53 of 2022

TITLE: TOWN OF GILBOA TOWN BOARD RESOLUTION TO OPT-OUT OF PROPERTY TAX EXEMPTION ON CERTAIN ENERGY SYSTEMS PURSUANT TO N.Y.R.P.T.L. SECTION 487

WHEREAS, Real Property Tax Law Section 487 exempts real property which includes a solar or wind energy system, farm waste energy system, micro-hydroelectric energy system, fuel cell electric generating system, micro-combined heat and power generating equipment system, electric energy storage equipment and electric energy storage system, or fuel-flexible linear generator electric generating system, from taxation to the extent of any increase in the value thereof by reason of the inclusion of system for a period of fifteen years; and

WHEREAS, Real Property Tax Law Section 487 further provides the Town of Gilboa with the option to opt-out of the RPTL Section 487 tax exemption by enacting a resolution stating that no exemption under RPTL Section 487 shall be applicable within Gilboa's jurisdiction with respect to any solar or wind energy system or farm waste energy system which began construction subsequent to the effective date of such resolution, and that no exemption under RPTL Section 487 shall be applicable within Gilboa's 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 the effective date of such resolution; and

WHEREAS, the Town Board of the Town of Gilboa finds that it is in the best interest of the Town to tax property value increases related to solar or wind energy system, farm waste energy system, micro-hydroelectric energy system, fuel cell electric generating system, micro-combined heat and power generating equipment system, electric energy storage equipment and electric energy storage system, or fuel-flexible linear generator electric generating system, at their full assessed value; and

WHEREAS, the Town Board of the Town of Gilboa desires to adopt a resolution opting out of the tax exemption provided under amended Real Property Tax Law Section 487, now therefore be it

RESOLVED that:

1. The tax exemption made available by Real Property Tax Law Section 487 shall not be applicable within the boundaries of the Town of Gilboa with respect to any solar or wind energy system, farm waste energy system, micro-hydroelectric energy system, fuel cell electric generating system, micro-combined heat and power generating equipment system, electric energy storage equipment and electric energy storage system, or fuel

flexible linear generator electric generating system, constructed subsequent to the date of the Resolution, or any other energy system eligible for the real property tax exemption pursuant to Section 487 of the Real Property Tax Law.

2. This Resolution shall take effect immediately.
3. The Town Supervisor and the Town Attorney are directed to serve notice of this resolution on the President of NYSEERDA and the Commissioner of the New York State Department of Taxation and Finance
4. The Town Board hereby directs the Town Clerk to enter this resolution and the notices to NYSEERDA and the Commissioner of the New York State Department of Taxation and Finance in the minutes of the meeting.

Councilperson Parker offered the motion to move Resolution # 53-2022. Seconded by Councilperson Pickett. All in favor, carried.

Roll Call:

Councilperson Dorthy Pickett – yes

Councilperson Lester Parker- Yes

Councilperson Deborah Moore- yes

Councilperson Max Stryker -Yes

Supervisor Alicia Terry - yes

Respectfully Submitted on behalf of the Gilboa Town Board.

Town Clerk, Linda Wyckoff

Town of Gilboa

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