



Ralph S. Lumbard Memorial Town Hall

TOWN OF KIRKLAND

Diane C. Wightman
Deputy Town Clerk
deputytownclerk@townofkirkland.org

February 7, 2023
NYS Department of State
Div. of Corporations, State Records & UCC
One Commerce Plaza
99 Washington Avenue
Albany, NY 12231-001

Re: Local Law No. One of 2023

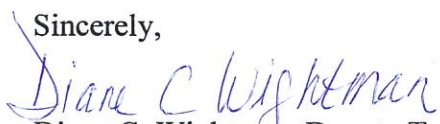
To adopt pursuant to Real Property Tax Law § 487(8) opting out of the exemption from taxation for certain energy systems.

Gentlemen/Ladies:

I herewith enclose one (1) certified original of Local Law No. One (1) for the year 2023 of the Town of Kirkland, a Local Law. The Local Law was adopted at a regular meeting of the Town Board held February 6, 2023

If I can be of further assistance, please do not hesitate to contact me. Thank you for your courtesy and cooperation.

Sincerely,


Diane C. Wightman, Deputy Town Clerk

Enclosure: As noted

cc: General Codes
NYS Dept. of Taxation & Finance
NYS Energy Research & Development Authority

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 Kirkland

Local Law No. (ONE) 1 of the year 2023

A local law to adopt pursuant to Real Property Tax Law § 487(8) opting out of the
(Insert Title)
exemption from taxation for certain energy systems.

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

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

of Kirkland

as follows:

SEE ATTACHED.

(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. (one) 1 of 2023 of the ~~(County)(City)(Town)(Village)~~ Kirkland ~~Town Board~~ was duly passed by the (Name of Legislative Body) on February 6 2023, in accordance with the applicable provisions of law.

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 one (1) above.

Deputy

Diane C Wightman

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

(Seal)

Date: February 7, 2023

**TOWN OF KIRKLAND
COUNTY OF ONEIDA, STATE OF NEW YORK**

Local Law No. 1 of 2023

A Local Law to adopt pursuant to Real Property Tax Law § 487(8) opting out of the exemption from taxation for certain energy systems.

BE IT HEREBY ENACTED by the Town Board of the Town of Kirkland as follows:

Section 1. Legislative Intent.

Section 487 of the state Real Property Tax Law grants a fifteen-year exemption from real property taxation on the increase in assessed value attributable to the construction or installation of qualifying solar or wind energy systems, farm waste energy systems, micro-hydroelectric energy systems, fuel cell electric generating systems, micro-combined heat and power generating equipment systems, electric energy storage equipment and electric energy storage systems, and fuel-flexible linear generator electric generating systems. Real Property Tax Law § 487 also authorizes a municipality to opt out of granting that property tax exemption by adoption of a local law. The Town of Kirkland is substantially a residential community, and the Town Board seeks to promote appropriate development. However, since the Town is substantially residential, the Town Board seeks to protect the Town's tax base by adoption of this article, which requires that solar energy systems, wind energy systems, farm waste energy systems, micro-hydroelectric energy systems, fuel cell electric generating systems, micro-combined heat and power generating equipment systems, electric energy storage equipment and electric energy storage systems, and fuel-flexible linear generator electric generating systems are subject to the payment of Town taxes.

Section 2. Opt-Out of Real Property Tax Law § 487 exemption.

- A. Notwithstanding the provisions of Subdivision 2 of Real Property Tax Law § 487, no real property tax exemption of Town taxes shall be granted to solar energy systems, wind energy systems or farm waste energy systems which began construction after June 8, 2016.
- B. Notwithstanding the provisions of Subdivision 2 of Real Property Tax Law § 487, no real property tax exemption of Town taxes shall be granted to micro-hydroelectric energy systems, fuel cell electric generating systems, micro-combined heat and power generating equipment systems, electric energy storage equipment and electric energy storage systems or fuel-flexible linear generator electric generating systems which were constructed after the effective date of this article.

Section 3. Severability.

If a court determines that any clause, sentence, paragraph, subdivision, or part of this local law or the application thereof to any person, firm or corporation, or circumstance is invalid or unconstitutional, the court's order or judgment shall not affect, impair, or invalidate the remainder of this local law, but shall be confined in its operation to the clause, sentence, paragraph, subdivision, or part of this local law or in its application to the person, individual, firm or corporation or circumstance, directly involved in the controversy in which such judgment or order shall be rendered.

Section 4. Effective Date

This Local Law shall become effective upon filing in the Office of the Secretary of State of the State of New York as provided in Section 27 of the Municipal Home Rule Law.