

TOWN OF VIENNA LOCAL LAW NO. 2 OF 2023
TO OPT-OUT OF REAL PROPERTY TAX LAW SECTION 487 EXEMPTION

Be it enacted by the Town Board of the Town of Vienna, as follows:

Section 1. Legislative Intent

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 electric generator system from taxation to the extent of any increase in the value thereof by reason of the inclusion of the system for a period of 15 years. Real Property Tax Law Section 487 further provides the Town of Vienna with the option to opt out of the Real Property Tax Law Section 487 tax exemption by enacting a local law stating that no exemption under Real Property Tax Law 487 shall be applicable within the Town of Vienna's jurisdiction. The Town Board of the Town of Vienna finds that it is in the best interest of the Town to tax property value increases related to real property potentially subject to the exemption granted under Real Property Tax Law Section 487 at its full assessed value.

Section 2. Opt-out of Real Property Tax Law Section 487

The tax exemption made available by Real Property Tax Law Section 487 shall not be applicable within the boundaries of the Town of Vienna 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 electric generator system hereafter constructed, or to any other energy system eligible for the real property tax exemption pursuant to Section 487 of the Real Property Tax Law.

Section 3. Enacting Authority

This local law is authorized by and enacted pursuant to the New York State Constitution, the New York State Municipal Home Rule Law, the Statutes of Local Government, Section 487 of the Real Property Tax Law of the State of New York and the Town Law of the State of New York.

Section 4. Repeal

All ordinances, local laws and parts thereof inconsistent with this Local Law are hereby repealed.

Section 5. Separability

If any part or provision of this Local Law or the application thereof to any person or circumstance be adjudged invalid by any Court of competent jurisdiction, such judgment shall be confined in its operation to the part

or provision or application directly involved in the controversy in which such judgment shall have been rendered and shall not affect or impair the validity of the remainder of this Local Law or the application thereof to other persons of circumstances, and the Town Board of the Town of Vienna hereby declares that it would have passed this Local Law or the remainder thereof had such invalid application of invalid provision been apparent.

Section 6. Effective Date

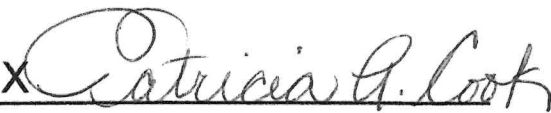
This Local Law shall take effect immediately upon filing in the office of the New York State Secretary of State in accordance with Section 27 of the Municipal Home Rule Law.

Dated: July 5, 2023

A motion was made by: Supervisor Davis and seconded by Councilman Lamb **to opt-out of the Real Property Tax Law Section 487 Exemption. Motion Carried.**

Voting Record:

Councilman Smith	Aye
Councilwoman Whitham	Aye
Councilman Spellicy	Aye
Councilman Lamb	Aye
Supervisor Davis	Aye

X 

Patricia A Cook
Town Clerk

(SEAL)

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 VIENNA

Local Law No. 2 of the year 2023

A local law LOCAL LAW NO.2 OF 2023
(Insert Title)

TO OPT-OUT OF REAL PROPERTY TAX LAW SECTION 487 EXEMPTION

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

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

of VIENNA as follows:

This Local Law shall take effect immediately upon filing in the office of the New York State Secretary of State in accordance with Section 27 of the Municipal Home Rule Law.

(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. 2 of 2023 of the (County)(City)(Town)(Village) of VIENNA was duly passed by the TOWN BOARD on JULY 5, 2023, 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) (repassed after disapproval) by the _____ and was deemed duly adopted on _____ 20____, in accordance with the applicable provisions of law.
(Name of Legislative Body)
(Elective Chief Executive Officer*)

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) (repassed after disapproval) by the _____ on _____ 20____.
(Name of Legislative Body)
(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) (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.
(Name of Legislative Body)
(Elective Chief Executive Officer*)

* 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.)

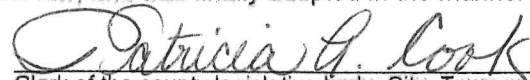
I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20____ of the City of _____ having been submitted to referendum pursuant to the provisions of section (36)(37) of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified 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.



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

Date: October 19, 2023

(Seal)



NYSERDA

Real Property Tax Law Section 487 NYSERDA

Submitted On:

Oct 19, 2023, 10:39AM EDT

Jurisdiction Name	TOWN OF VIENNA
Jurisdiction Type	Town
Jurisdiction Website	TOVLOOKUP.ORG
County	Oneida
Street Address	2083 NYS RTE 49
Street Address 2	PO BOX 250
City	North Bay
State	NY
Zip/Postal Code	13123
First and Last Name	Patricia A Cook
Title	Town Clerk
Email	townclerk@tovlookup.org
Phone Number	3152452191
Phone Extension	1
Local law or resolution attachment	Section 487 Opt-Out_Vienna-NY.pdf
Type of Filing	Opt-out
Tracking ID	RPTL487_0000327
User's Session Information	IP Address: 24.169.74.114 Referrer URL: https://www.nyserda.ny.gov/