

Attica Central School District
Board of Education Offices

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Meaghan Matuszak
School Business Administrator

January 22, 2018

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:

Enclosed please find Attica Central School District's Resolution to Opt out of RPTL Section 487.

If you need anything further, please contact us at (585) 591-0400, ext. 1004.

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.*



**RESOLUTION OF BOARD OF EDUCATION 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, the Board of Education (the "*Board*") of the Attica Central School District (the "*District*") wishes to exercise the right to opt out of paragraph 2 of Section 487 of the RPTL pursuant to the rights granted to it pursuant to paragraph 8 of Section 487 of the RPTL; and

WHEREAS, the District shall take any and all steps necessary to release the Premises from the Restrictions.

NOW, THEREFORE BE IT RESOLVED by the Board that:

1. The Board finds that opting out of the RPTL Section 487 is in the best interests of the District.
2. The Board hereby declares that the tax exemption made available by Section 487 of the Real Property Tax Law shall not be applicable within the boundaries of the District with respect to any solar, wind and/or farm waste energy systems constructed subsequent to the date of this Resolution.
3. The Superintendent, and/or members of the Board, as appropriate or as otherwise required by law, are hereby authorized, empowered and directed to 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.
4. 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.
5. This Resolution shall be effective immediately.

Moved by: Mr. Peters, Seconded by: Mr. Witkowski

Aye -7; Nay-0; Absent-0
January 11, 2018
Attica, New York