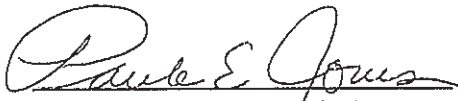


Resolution to Continue the Prior Opt Out of Exemption

CERTIFICATION:

I, Paula Jones, District Clerk of the Cattaraugus-Little Valley Central School District do hereby certify that at a public meeting held on February 23, 2021, the Board of Education of the Cattaraugus-Little Valley Central School District passed the resolution below as shown.


Paula Jones - District Clerk

2/24/21
Date

MOVED by Robert Forster, seconded by Joseph Frentz to adopt the following resolution:

A Resolution to Continue the Prior Opt Out of Exemption Provided Under Real Property Tax Law § 487 Concerning Wind, Solar, and Farm Waste Energy Systems, and Opting Out of the Exemption Provided Under Real Property Tax Law § 487 Concerning Electric Energy Storage and Related Systems

Be it hereby enacted by the Cattaraugus-Little Valley Central School District Board of Education as follows:

WHEREAS, On September 22, 2008, the Board of Education passed a resolution opting out of the tax exemption provided under Real Property Tax Law § 487; and

WHEREAS, thereafter, Real Property Tax Law § 487 was amended to include, among other things, electric energy storage systems, which were eligible for the exemption; and

WHEREAS, the Board of Education desires, consistent with its prior resolution, to maintain the opt-out, and seeks to opt out of the Real Property Tax Law § 487 exemption as it concerns electric energy storage and related systems;

WHEREAS, the Board of Education has determined that broadening the opt out to cover electric energy storage and related systems is appropriate; and

WHEREAS, the Board of Education chooses to exercise its right under Real Property Tax Law § 487(8) to opt out and therefore not provide an exemption to any system provided under Real Property Tax Law § 487.

NOW, THEREFORE BE IT RESOLVED by the Cattaraugus-Little Valley Central School District Board of Education as follows:

Section 1. The School District's prior opt out of the exemption provided by Real Property Tax Law § 487 by resolution on September 22, 2008 concerning active or passive solar, wind, farm waste, or other similar energy system shall remain in effect and unchanged by this resolution.

Section 2. The School District's opt out shall be broadened so that the exemption from real property taxation provided by Real Property Tax Law § 487 shall not be applicable to any active or passive micro-hydroelectric energy system, fuel cell electric generating system, micro-combined heat and power generating equipment system, electric energy storage equipment or electric energy storage system, fuel-flexible linear generator electric generating system, or other similar energy system located within the jurisdiction of the School District constructed subsequent to the effective date of this resolution.

Section 3. The Clerk of the Board of Education shall ensure that a copy of this resolution is promptly filed with the Commissioner of the New York State Department of Taxation and Finance, President of the New York State Energy Research & Development Authority, and the assessors within the School District's boundaries.

Section 4. This resolution shall take effect immediately.

MOTION: Carried 7-0