

**ELMIRA CITY SCHOOL DISTRICT
ELMIRA, NEW YORK**

November 19, 2025

TO: BOARD OF EDUCATION

FROM: HILLARY J. AUSTIN, SUPERINTENDENT

SUBJECT: REAL PROPERTY TAX LAW § 487 - EXEMPTION FROM TAXATION FOR
CERTAIN SOLAR OR WIND ENERGY SYSTEMS OR FARM WASTE ENERGY
SYSTEMS

Pertinent Information

In accordance with New York State Real Property Tax Law § 487, solar or wind energy systems or farm waste energy systems are exempt from taxation to the extent of any increase in the value due to the energy system placed on the property. Such exemptions last for 15 years. This exemption is automatic; however, the District may pass a resolution choosing to opt out of the exemption. Most municipal taxing entities are permitted to opt out. An opt-out cannot be retroactive; therefore, it must be passed before a taxpayer installs a system. With or without an opt-out, the taxpayer and municipality could enter into a PILOT.

Evaluation/Analysis

While the District may negotiate a PILOT even with the exemption in place, opting out puts the District in a better negotiating position with any energy developers who want to take advantage of the energy exemption with a PILOT. Even with opting out, the District does have the ability to opt back in in the future. It is our understanding that other local municipalities are taking similar approaches.

Recommended Resolution

That the Board hereby resolves to opt out of the exemption under New York State Real Property Tax Law § 487 for solar or wind energy systems or farm waste energy systems within its jurisdiction; that the Board hereby authorizes and directs the Superintendent to file a copy of this resolution with the New York State Department of Taxation and Finance and with the New York State Energy Research and Development Authority (NYSERDA); and that the Board further authorizes and directs the Superintendent to take all other actions necessary and proper to effect these resolutions.

HJA:LT:rp

Real Property Tax Law Section 487— Exemption from taxation for certain energy systems

Under Section 487 of New York State Real Property Tax [Law](#) (RPTL), taxing jurisdictions are required to file copies of local laws and resolutions pertaining to the energy system exemption with the Department of Taxation and Finance and the New York State Energy Research and Development Authority (NYSERDA). NYSERDA provides this portal for easy digital filing of these local laws and resolutions.

NYSERDA notes that these local laws and resolutions are adopted and rescinded by local taxing jurisdictions, not NYSERDA or any other agency or department of New York State. Changes may be made periodically to the local laws and resolutions. Therefore, unless a copy of the relevant local law or resolution is filed by the taxing jurisdiction, NYSERDA shall not be aware of such changes.

NOTE: This form does not save work as you go. If you are unable to complete it in one session, go to the bottom of the Form, click Save, then enter your email address to receive a copy of your submission link. Use the link to return and complete the Form.

When you complete and submit the form, you will receive a confirmation and a tracking number on your screen to print or save. Refer to this tracking number to check on the status of your request.

If you have any questions, contact NYSERDA's Records Management Officer at RMO@nyserda.ny.gov.

All fields marked with * are required and must be filled.

Jurisdiction Name	Elmira City School District
Jurisdiction Type	School District
County	Chemung
Address	430 West Washington Avenue Elmira, New York, 14901-1939
First and Last Name	Lindsey Tice
Title	School Business Official
Email	ltice@elmiracityschools.com
Phone Number	(607) 735-3054

Uploads

Local law or resolution attachment

 REAL PROPERTY TAX LAW § 487 - EX... .pdf

Type of Filing

Opt-out

Tracking Number

RPTL487_00000000391