



GENEVA CITY SCHOOL DISTRICT

Valerie L. Castiglia, Board Clerk
Board of Education/Administration Center
400 W. North Street, Geneva, New York 14456
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December 22, 2015

CERTIFIED MAIL, RETURN RECEIPT REQUESTED

Commissioner of Taxation and Finance
Office of Counsel, New York State Department of Taxation
& Finance
Attn: Joseph K. Gerberg, Esq.
Harriman State Office Campus
Building 9, Room 100
Albany, NY 12227

New York State Energy Research & Development Authority
Attn: John B. Rhodes
17 Columbia Circle
Albany, NY 12203

**RE: Geneva City School District – Adopted Resolution – Opt out of tax exemption under
Section 487 of Real Property Tax Law – Solar, Wind and/or Farm Waste Energy
Systems**

Dear Sir or Madam:

Enclosed herewith please find the resolution approved by the Geneva City School District Board of Education at their Regular Meeting on December 15, 2015, approving that the tax exemption made available under Section 487 of the Real Property Tax Law shall not be applicable within the boundaries of the Geneva City School District with respect to any solar, wind and/or farm waste energy systems constructed subsequent to December 15, 2015.

Thank you.

Sincerely,


Valerie L. Castiglia
Board Clerk

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cc: City of Geneva Assessor
Town of Geneva Assessor
Town of Phelps Assessor
Town of Seneca Assessor
Town of Waterloo Assessor
Town of Benton Assessor

RESOLUTION

Whereas, the private development of wind, solar and/or farm waste energy is currently being investigated within the District's boundaries; and

Whereas, any such development is automatically exempt from municipal taxes for a period of years under the New York State Real Property Tax Law Section 487; and

Whereas, the Real Property Tax Law Section 487 permits municipalities and school districts to opt out of the automatic exemption;

Now, therefore, be it resolved that the Board of Education 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 Geneva City School District with respect to any solar, wind and/or farm waste energy systems constructed subsequent to the date of this Resolution.

This resolution shall take effect immediately.

Dated: Dec. 15, 2015

**The Board of Education of the
Geneva City School District**

By: Valerie L. Castiglia
District Clerk