

Honeoye Central School

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E. Bridget Ashton, Superintendent

April 9, 2021

Doreen M. Harris, President and CEO
New York State Energy Research and Development Authority
17 Columbia Circle
Albany, NY 12203-6399

Dear Ms. Harris,

Pursuant to NYRPTL 487, the Honeoye Central School District passed a resolution to opt out of property tax exemptions on certain energy systems during a Regular Meeting of the Board of Education on April 7, 2021. As required by statute, please find attached a copy of the Honeoye Central School District resolution pertaining to this specific exemption.

Please reach out should you require any additional information to process this action.

Sincerely,

E. Bridget Ashton
Superintendent, Honeoye Central School District

**RESOLUTION TO OPT-OUT OF PROPERTY TAX EXEMPTION
ON CERTAIN ENERGY SYSTEMS PURSUANT TO N.Y. R.P.T.L. §487**

WHEREAS, Real Property Tax Law §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 generator electric generating system, from taxation to the extent of any increase in the value thereof by reason of the inclusion of system for a period of fifteen years; and

WHEREAS, Real Property Tax Law §487 further provides municipalities and school district with the option to opt-out of the RPTL §487 tax exemption by enacting a resolution stating that no exemption under RPTL §487 shall be applicable within the district's jurisdiction with respect to any solar or wind energy system or farm waste energy system which began construction subsequent to the effective date of such resolution, and that no exemption under RPTL §487 shall be applicable within the jurisdiction with respect to any micro-hydroelectric energy system, fuel cell electric generating system, micro-combined heat and power generating equipment system, or electric energy storage equipment or electric energy storage system constructed subsequent to the effective date of such resolution; and

WHEREAS, the Board of Education finds that it is in the best interest of the District to ensure the greatest flexibility with regards to taxing property value increases related to a solar or wind energy system, farm waste energy system, micro-hydroelectric energy system, fuel cell electric generating system, microcombined heat and power generating equipment system, electric energy storage equipment and electric energy storage system, or fuel-flexible linear generator electric generating system, at their full assessed value; and

WHEREAS, the Board of Education desires to adopt a resolution opting out of the tax exemption provided under amended Real Property Tax Law §487.

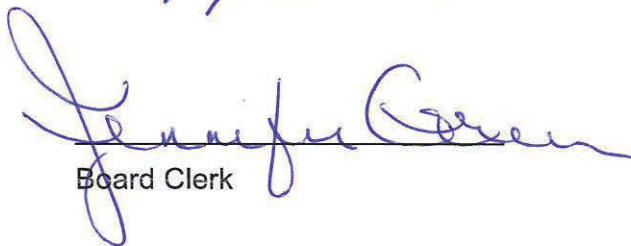
NOW, THEREFORE, IT IS RESOLVED, that:

1. The District has determined that determination to opt-out of the RPTL § 487 exemption constitutes a "Type II action" pursuant to the State Environmental Quality Review Act because it falls within the following action included on the Type II list specified in Section 617.5 of the Regulations: "[R]outine activities of educational institutions" (6 NYCRR § 617.5(c)(8)).

2. The tax exemption made available by Real Property Tax Law §487 shall not be applicable within the boundaries of the Honeoye Central School District 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 generator electric generating system, constructed subsequent to the date of the Resolution, or any other energy system eligible for the real property tax exemption pursuant to §487 of the Real Property Tax Law.
3. This Resolution shall take effect immediately.
4. The Superintendent is directed to serve notice of this resolution on the President of NYSERDA and the Commissioner of the New York State Department of Taxation and Finance.
5. The Board of Education hereby directs the District Clerk to enter this resolution and the notices to NYSERDA and the Commissioner of the New York State Department of Taxation and Finance in the minutes of this meeting.

The question of the foregoing resolution was duly put to a vote and said resolution was passed by an affirmative vote of a majority of the Board of Education.

Dated: April 7, 2021


Board Clerk