



Office of Inter-Municipal Legal Services

JEFFERSON • LEWIS • HAMILTON • HERKIMER • ONEIDA
BOARD OF COOPERATIVE EDUCATIONAL SERVICES

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7 March 2022

Office of Counsel
NYS Dept. of Tax and Finance
W A Harriman Campus, Bldg. 9
Albany, New York 12227

President
NYSERDA
17 Columbia Circle
Albany, New York 12203-6399 ✓

Jefferson County Real Property Tax Services
175 Arsenal Street
Watertown, New York 13601

Re: RPTL § 487 "Opt Out" Filings

Dear Sir/Madam:

Our office represents Indian River Central School District (the "District"). The District has asked that we assist them relative to recent Board of Education action related to the statutory exemption for certain energy systems.

Records indicate that the District, on or about 28 February 2008, opted out of the exemption from property taxes then afforded to certain energy systems pursuant to the terms of RPTL § 487. With the addition of other types of energy systems to the entitlement to an exemption from real property taxation under this section, the Board felt it prudent to update and clarify its position vis-a-vis the statutory exemption. Accordingly, the Board of Education voted, on 17 February 2022, to rescind its prior "opt out" from 2008 and thereafter voted to opt out of the statutory exemption afforded by RPTL § 487, for all energy systems listed in that section.

Accordingly, enclosed please two separate Board of Education Resolutions which were passed on 17 February 2022. The first (over-covered "A") rescinds the opt out Resolution from 28 February 2008. The second (over-covered "B") opts out of the statutory exemption from property taxes for all energy systems listed in RPTL § 487.

Please file these Resolutions sequentially, pursuant to the guidelines in RPTL § 487. Thank you, and any inquiries you have may be directed to the undersigned.

Sincerely,

Walter M. Jeram, Jr.
School Attorney

enc.

pc.: Tamrica Brown, Assessor, Town of Philadelphia (w/ enc.)
Indian River Central School District (w/ enc.)

A

At a Regular Meeting of the Board of Education of the Indian River Central School District (the "Board"), held at the High School LGI, 32735 County Route 29, Philadelphia, New York 13673, commencing at 6:30 p.m. on February 17, 2022.

The meeting was called to order by President Thomas L. Lapp, and upon roll being called, the following board members were:

PRESENT: William Backus, Tina Bartlett-Bearup, Bridget Carpenter, Shelly Eggleston, Robin Johnson, Thomas Lapp, Kevin McCarthy, and Michael Pierce

ABSENT: Kenneth Clyde

Upon the recommendation of the Superintendent, the following resolution was offered by Robin Johnson, seconded by Michael Pierce to wit:

RESOLUTION RECINDING OPT OUT OF RPTL § 487 EXEMPTION

WHEREAS, Real Property Tax Law Section 487 provides that certain solar or wind energy systems or farm waste energy systems are exempt from real property taxation for a period of fifteen years; and

WHEREAS, Real Property Tax Law Section 487 permits a school district to adopt a resolution providing that the exemption under Real Property Tax Law Section 487 shall not apply within its jurisdiction to such solar, wind or farm waste energy system projects which begin construction subsequent to the effective date of such resolution; and

WHEREAS, on February 28, 2008, the Indian River Central School District Board of Education adopted a resolution opting out of the tax exemption under Real Property Tax Law Section 487; and

WHEREAS, the Board of Education desires to adopt a resolution rescinding its opt out under Real Property Tax Law Section 487.

NOW, THEREFORE, BE IT RESOLVED that:

1. It is resolved that the Indian River Central School District's opt out of the tax exemption made available by Real Property Tax Law Section 487 for solar, wind or farm waste energy systems is hereby rescinded and such exemption shall be applicable within the boundaries of the Indian River Central School District.
2. This Resolution shall take effect immediately.

The question of the adoption of the foregoing resolution was duly put to a vote on roll call, which resulted as follows:

Thomas L. Lapp	Voting	<u>Yes</u>
Kevin McCarthy	Voting	<u>Yes</u>
William Backus	Voting	<u>Yes</u>
Tina Bartlett-Bearup	Voting	<u>Yes</u>
Bridget Carpenter	Voting	<u>Yes</u>
Kenneth Clyde	Voting	<u>Absent</u>
Shelly Eggleston	Voting	<u>Yes</u>
Robin Johnson	Voting	<u>Yes</u>
Michael Pierce	Voting	<u>Yes</u>

The resolution was thereupon declared duly adopted.

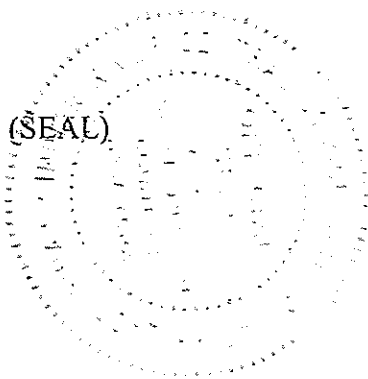
CLERK'S CERTIFICATION

State of New York)
) ss.:
 County of Jefferson)

I, Cheryl McCormick, Clerk of the Indian River Central School District, Do Hereby Certify:

That I have compared the foregoing resolution of the Board of Education of the Indian River Central School District, adopted on the 17th day of February, 2022 with the original thereof on file in my office, and the same is a true and correct copy of said original and of the whole of said original so far as the same relates to the subject matters therein referred to, and that all members of the Board of Education of said School District had due notice of said meeting.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the Indian River Central School District this 17th day of February, 2022.



Cheryl McCormick
 Cheryl McCormick, Clerk

B

At a Regular Meeting of the Board of Education of the Indian River Central School District (the "Board"), held at the High School LGI, 32735 County Route 29, Philadelphia, New York 13673, commencing at 6:30 p.m. on February 17, 2022.

The meeting was called to order by President Thomas L. Lapp, and upon roll being called, the following board members were:

PRESENT: William Backus, Tina Bartlett-Bearup, Bridget Carpenter, Shelly Eggleston, Robin Johnson, Thomas Lapp, Kevin McCarthy

ABSENT: Kenneth Clyde

Upon the recommendation of the Superintendent, the following resolution was offered by Robin Johnson, seconded by Michael Pierce to wit:

RESOLUTION OPTING OUT OF RPTL § 487 EXEMPTION

WHEREAS, Section 487 of the Real Property Tax Law provides a tax exemption for real property which includes certain solar and wind energy systems, farm waste energy systems, and other alternate energy systems; and

WHEREAS, Section 487(8) of the Real Property Tax Law authorizes school districts to opt out of this exemption; and

WHEREAS, the Board of Education of Indian River Central School District has determined that it would be in the best interest of the District to opt out of this exemption.

NOW, THEREFORE, BE IT RESOLVED that:

1. No tax exemption made available by Section 487 of the Real Property Tax Law shall be applicable within the jurisdiction of the Indian River Central School District with respect to any solar or wind energy system or farm waste energy system constructed subsequent to the effective date of this Resolution.
2. No tax exemption made available by Section 487 of the Real Property Tax Law shall be applicable within the jurisdiction of Indian River Central School District 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 systems, or fuel-flexible linear generator electric generating systems constructed subsequent to the effective date of this Resolution.
3. The Superintendent of Schools is authorized to take any other necessary and proper action to implement this Resolution.

4. Upon adoption of this resolution, the District Clerk is hereby directed to file copies of this resolution with the State Board of Real Property Services, the President of the New York State Energy and Research Development Authority, the New York State Tax Department Office of Counsel, and the County's office of Real Property Tax.

5. This Resolution shall take effect immediately.

The question of the adoption of the foregoing resolution was duly put to a vote on roll call, which resulted as follows:

Thomas L. Lapp	Voting	<u>Yes</u>
Kevin McCarthy	Voting	<u>Yes</u>
William Backus	Voting	<u>Yes</u>
Tina Bartlett-Bearup	Voting	<u>Yes</u>
Bridget Carpenter	Voting	<u>Yes</u>
Kenneth Clyde	Voting	<u>Absent</u>
Shelly Eggleston	Voting	<u>Yes</u>
Robin Johnson	Voting	<u>Yes</u>
Michael Pierce	Voting	<u>Yes</u>

The resolution was thereupon declared duly adopted.

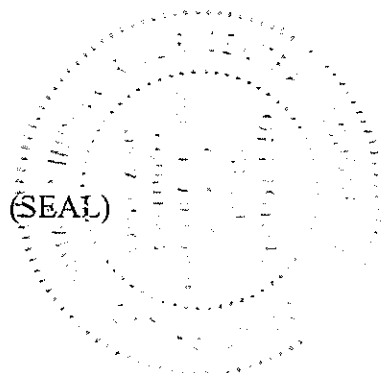
CLERK'S CERTIFICATION

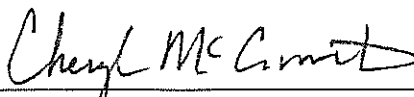
State of New York)
) ss.:
County of Jefferson)

I, Cheryl McCormick, Clerk of the Indian River Central School District, Do Hereby Certify:

That I have compared the foregoing resolution of the Board of Education of the Indian River Central School District, adopted on the 17th day of February, 2022 with the original thereof on file in my office, and the same is a true and correct copy of said original and of the whole of said original so far as the same relates to the subject matters therein referred to, and that all members of the Board of Education of said School District had due notice of said meeting.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the Indian River Central School District this 17th day of February, 2022.




Cheryl McCormick, Clerk