

CARL W. MORGAN, P.C.
ATTORNEY AT LAW

March 19, 2018

NYSERDA
17 Columbia Circle
Albany, New York 12203-6399

***Re: Real Property Tax Law Section 487 (Opt Out Resolution)
Lackawanna City School District Board of Education***

Dear Sir or Madam:

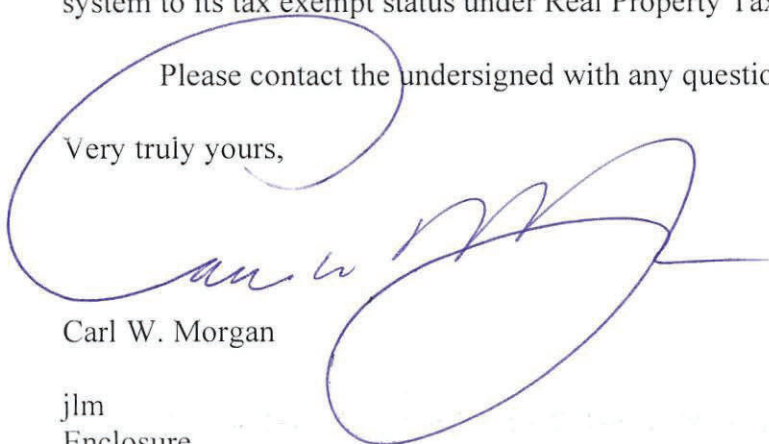
Please be advised that the undersigned is attorney for the Board of Education for the City of Lackawanna School District.

On or about January 12, 2012, the Lackawanna City School District filed with your office a so-called "Opt Out" Resolution pursuant to Section 487 of the Real Property Tax Law.

Thereafter, on March 15, 2018, the Board of Education revoked that prior Resolution in furtherance of a proposal to build and operate a solar energy system to be constructed within the District. Enclosed herewith for filing please find a certified copy of the March 15, 2018 Resolution. It is our understanding that this Resolution will restore the proposed solar energy system to its tax exempt status under Real Property Tax Law Section 487.

Please contact the undersigned with any questions you may have.

Very truly yours,


Carl W. Morgan

jlmm

Enclosure

cc: Craig A. Leslie, Esq., Phillips Lytle, LLP (via email Cleslie@phillipslytle.com)

Board of Education, Lackawanna City School District
(krozwoodjackson@lackawannaschools.org)

85 MAIN STREET
HAMBURG, NEW YORK 14075
TELEPHONE: 716-648-6250
FACSIMILE: 716-648-6184



LACKAWANNA CITY SCHOOL DISTRICT

McKinley School Administrative Building
245 South Shore Boulevard, Lackawanna, NY 14218

March 5, 2018

Board of Education
Lackawanna City School District
245 South Shore Blvd.
Lackawanna, NY 14218

APPROVED MAR 15 2018
K. J. Woodhull
Board Clerk

RE: Resolution

Dear Honorable Board Members:

I recommend the Board approve the attached resolution regarding real property tax exemption status.

Respectfully submitted,

Anne G. Spadone
Superintendent of Schools

AGS/ljk

RESOLUTION

WHEREAS, on or about January 12, 2012, the Board of Education (the "Board") adopted a resolution wherein and whereby the Lackawanna City School District (the "District") elected to "opt out" of the real property tax exemption provided to certain energy systems constructed within the taxing jurisdiction of the District pursuant to Section 487 of the New York State Real Property Tax Law ("RPTL"); and

WHEREAS, Steel Sun 2, LLC (the "Company"), a limited liability company organized under the laws of the State of New York has proposed to build and operate a solar energy system that would qualify for such tax exemption on a parcel of land located on the site of the former Bethlehem Steel property; and

WHEREAS, the Company has further proposed a Payment in Lieu of Taxes ("PILOT") Agreement whereby the County of Erie, the City of Lackawanna and the District would each receive a proportionate share of the total amount of Nineteen Thousand Eight Hundred (\$19,800.00) Dollars per year based on Three Thousand, Three Hundred Dollar (3,300.00) per Megawatt AC Capacity, for a period of fifteen (15) consecutive fiscal tax years; and

WHEREAS, in order to participate in the proposed PILOT Agreement and receive a proportionate share of the annual payments, as aforesaid, the District will be required to take action necessary and appropriate to grant the project tax exempt status under the RPTL and to revoke its prior RPTL "Opt Out" Resolution.

NOW, THEREFORE, BE IT RESOLVED, that the Board hereby rescinds and revokes the "Opt Out" Resolution heretofore adopted by the Board on January 12, 2012 with the intent to restore the Real Property Tax Exempt Status to the project pursuant to RPTL Section 487.

BE IT FURTHER RESOLVED, that certified copies of this Resolution shall be filed with the State Board of Equalization and Assessment, the President of the New York State Energy Research and Development Authority ("NYSERDA") and the City Assessor of the City of Lackawanna.