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CAMMY J. MORRISON, SUPERINTENDENT

February 14, 2018

President of NYS Energy Research
and Development Authority
17 Columbia Circle
Albany, NY 12203-6399

To Whom It May Concern:

At the February 7, 2018 Lyme Central School Board of Education Meeting, the Board approved the adoption of the Real Property Tax Resolution, as amended under the Real Property Tax Law §487. Enclosed you will find a signed and sealed copy of the approved resolution for your records.

Sincerely,

Cammy J. Morrison,
Superintendent

Encl: Real Property Tax Resolution
CM:sw

BOARD OF EDUCATION

MR. GARY P. NICHOLSON, PRESIDENT
MRS. KATHY DYER
MR. SCOTT RICKETT

MRS. DEANNA LOTHROP, VICE PRESIDENT
MR. RAY MCINTOSH
MRS. SHERRI WILSON, CLERK

MR. TERRY COUNTRYMAN
MRS. LYNN REICHERT

LYME CENTRAL SCHOOL DISTRICT
RESOLUTION PROHIBITING TAX EXEMPTIONS
UNDER REAL PROPERTY TAX LAW §487

At a Regular Meeting of the Board of Education (the “Board”) of the Lyme Central School District (the “District”), held at 11868 Academy Street, Chaumont, County of Jefferson, State of New York on the seventh day of February, 2018.

The meeting was called to order by the Board President and, upon roll call being called, the following were:

PRESENT: Gary Nicholson, Kathy Dyer, Ray McIntosh, Scott Rickett, and Terry Countryman

ABSENT: Deanna Lothrop and Lynn Reichert

Upon the recommendation of the Superintendent of Schools, the following resolution was offered by Kathy Dyer, and seconded by Terry Countryman, to wit:

WHEREAS, Section 487(2) of the New York State Real Property Tax Law as enacted prior to December 31, 2017 authorizes an exemption from real property taxes for certain alternative energy projects, including a solar energy system, wind energy system, or a farm waste energy system approved in accordance with the provisions of section 487 of the Real Property Tax Law;

WHEREAS, Section 487(2) of the New York State Real Property Tax Law as amended and effective on and after January 1, 2018 authorizes an exemption from real property taxes for certain alternative energy projects, including a solar energy system, 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 approved in accordance with the provisions of section 487 of the Real Property Tax Law;

WHEREAS, Section 487(8) of the New York State Real Property Tax Law also provides that, notwithstanding the authorized exemption, a board of education of a school district may adopt a resolution to provide that no such exemption shall be applicable within its jurisdiction with respect to any energy generation or storage system constructed subsequent to the effective date of such resolution;

WHEREAS, this Board has determined that no such exemption should be applicable within its jurisdiction with respect to any energy generation or storage system constructed in accordance with the provisions under section 487 of the Real Property Tax Law as identified above subsequent hereto;

WHEREAS, this Board has determined it to be in the District's best interests to adopt a resolution declaring that no exemption under Section 487 of New York's Real Property Tax Law with respect to any energy generation or storage system constructed in accordance with the provisions under section 487 of the Real Property Tax Law shall be applicable within its jurisdiction.

NOW, THEREFORE, BE IT RESOLVED, by the Board as follows:

Section 1. This Board hereby declares that, pursuant to New York State Real Property Tax Law 487(8), no exemption under New York State Real Property Tax Law 487(2) shall be applicable within its jurisdiction with respect to any energy generation or storage system constructed in accordance with the provisions under section 487 of the Real Property Tax Law constructed after the effective date of this resolution.

Section 2. Upon adoption of this resolution, the District Clerk is hereby directed to file copies of this resolution with 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.

Section 3. 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

Gary Nicholson, President	Voting	<u>Yes</u>
Deanna Lothrop, Vice President	Voting	<u>Absent</u>
Kathy Dyer, Member	Voting	<u>Yes</u>
Terry Coutryman, Member	Voting	<u>Yes</u>
Lynn Reichert, Member	Voting	<u>Absent</u>
Scott Rickett, Member	Voting	<u>Yes</u>
Ray McIntosh, Member	Voting	<u>Yes</u>

The resolution was thereupon declared duly adopted.

CERTIFICATION

I, Sherri L. Wilson, Clerk of the Board of the Lyme Central School District, DO
HEREBY CERTIFY:

1. That I have compared the foregoing resolution of the Board of Education of the Lyme Central School District, adopted the seventh day of February, 2018, 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
2. That all members of the Board of Education of said school district had due notice of said meeting, and
3. That, pursuant to §103 of the Public Officers Law (Open Meetings Law), said meeting was open to the general public.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the Board of Education of the Lyme Central School District, Chaumont, New York this 8th day of February, 2018.


Sherri L. Wilson
Clerk of the Board