

**MEETING OF THE BOARD OF EDUCATION OF THE
NORTH ROSE-WOLCOTT CENTRAL SCHOOL DISTRICT
IN THE COUNTY OF WAYNE, NEW YORK
DECEMBER 11, 2025**

A regular meeting of the Board of Education of the North Rose-Wolcott Central School District (the "District") in the County of Wayne, New York was held in the District Office - Large Group Instruction Room located at 11631 Salter-Colvin Road in Wolcott, New York, at 5:30 o'clock p.m. (Prevailing Time).

There were present: (Board Members)

Lucinda Collier, Tina Reed, Casie DeWispelaere, Lesley
Haffner, Travis Kerr

Also Present:

Michael Pullen, Tina St. John and approximately 18 guests.

Absent:

John Boogaard, Linda Eygnor

* * * * *

Travis Kerr presented the following resolution and moved it be adopted:

**RESOLUTION TO ELIMINATE THE TAX EXEMPTION PROVIDED UNDER
NEW YORK REAL PROPERTY TAX LAW § 487 FOR ANY SOLAR, WIND,
FARM WASTE ENERGY SYSTEM, OR OTHER RENEWABLE ENERGY
SYSTEM LOCATED WITHIN THE NORTH ROSE-WOLCOTT CENTRAL
SCHOOL DISTRICT PURSUANT TO REAL PROPERTY TAX LAW §
487(8)(a).**

WHEREAS, Section 487 of the New York Real Property Tax Law ("NY RPTL 487") provides a 15-year tax exemption for certain real property that is equipped with solar, wind, or farm waste energy systems, or other renewable energy systems; and

WHEREAS, NY RPTL 487(8)(a) permits the school districts, such as the North Rose-Wolcott Central School District, to opt out of the tax exemption provided under RPTL 487 for solar, wind, and farm waste energy systems as well as farm waste energy systems or any micro-hydroelectric energy systems, fuel cell electric generating systems, micro-combined heat and power generating equipment systems, electric energy storage equipment or electric energy storage systems and fuel-flexible linear generator electric generating system located within their jurisdictions; and

WHEREAS, based its experience and advice provided to it by its counsel and its Superintendent of Schools, and after due deliberation thereon, the North Rose-Wolcott Central School District Board of Education ("Board") has determined that it is in the best interest of the School District to opt out of and eliminate the tax exemption provided under NY RPTL 487 for real property located within the School District;

THEREFORE, the Board of Education of the North Rose-Wolcott Central School District hereby resolves as follows:

1. Pursuant to RPTL 487(8)(a), the Board resolves that no exemption provided under NY RPTL 487 shall be applicable to any real property located within the North Rose-Wolcott Central School District, including and with respect to real property equipped with any solar, wind, farm waste energy systems, or other renewable energy systems or any micro-combined heat and power generating equipment system, electric energy storage equipment or electric energy storage system, or fuel-flexible linear generator electric generating system constructed subsequent to the effective date of this Resolution;

2. That this Resolution shall apply to all properties located within the jurisdiction of the North Rose-Wolcott Central School District;

3. That the Superintendent of Schools or the Superintendent's designee is hereby directed to file a copy of this Resolution with the Commissioner of the New York State Department of Taxation and Finance, the President of the New York State Energy Research and Development Authority, and the appropriate local tax assessor(s) as required by law; and

4. That the Superintendent of Schools or the Superintendent's designee is further authorized to take all actions necessary to implement this resolution; and

BE IT FURTHER RESOLVED, that this resolution takes effect immediately upon its adoption.

The Motion having been duly seconded by Casie DeWispelaere, it was adopted and the following votes were cast:

Lucinda Collier
Tina Reed
John Boogaard

Voting
Voting
Voting

 x yes no
 x yes no
absent

Casie DeWispelaere
Linda Eygnor
Lesley Haffner
Travis Kerr

Voting
Voting
Voting
Voting

☒ yes ☐ no
absent
☒ yes ☐ no
☒ yes ☐ no

STATE OF NEW YORK)

) ss.:

COUNTY OF WAYNE)

I, the undersigned Clerk of the North Rose-Wolcott Central School District do hereby certify as follows:

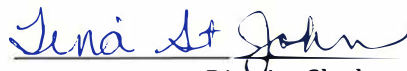
1. A meeting of the Board of Education of the North Rose-Wolcott Central School District, Wolcott, New York, was held on December 11, 2025, and the Minutes of said meeting have been duly recorded in the Minute Book kept by me in accordance with the law for the purpose of recording the minutes of meetings of said Board.

2. I have compared the attached Extract with said Minutes so recorded and said Extract is a true copy of said Minutes and of the whole thereof insofar as said Minutes relative to matters referred to in said Extracts.

3. Said Minutes correctly state the time when said Meeting was convened and the place where such Meeting was held and the members of said Board who attended said Meeting.

4. Public Notice of the time and place of said Meeting was duly given to the public and the news media in accordance with the Open Meetings Law, constituting Chapter 511 of the Laws of 1976 of the State of New York, and that the members of said Board had due notice of said Meeting and that the Meeting was in all respects duly held and a quorum was present and acted throughout.

IN WITNESS WHEREOF, I have hereto set my hand and have hereunto affixed the corporate seal of the North Rose-Wolcott Central School District this 12th day of December 2025.


District Clerk

[Seal]

Real Property Tax Law Section 487— Exemption from taxation for certain energy systems

Under Section 487 of New York State Real Property Tax [Law](#) (RPTL), taxing jurisdictions are required to file copies of local laws and resolutions pertaining to the energy system exemption with the Department of Taxation and Finance and the New York State Energy Research and Development Authority (NYSERDA). NYSERDA provides this portal for easy digital filing of these local laws and resolutions.

NYSERDA notes that these local laws and resolutions are adopted and rescinded by local taxing jurisdictions, not NYSERDA or any other agency or department of New York State. Changes may be made periodically to the local laws and resolutions. Therefore, unless a copy of the relevant local law or resolution is filed by the taxing jurisdiction, NYSERDA shall not be aware of such changes.

NOTE: This form does not save work as you go. If you are unable to complete it in one session, go to the bottom of the Form, click Save, then enter your email address to receive a copy of your submission link. Use the link to return and complete the Form.

When you complete and submit the form, you will receive a confirmation and a tracking number on your screen to print or save. Refer to this tracking number to check on the status of your request.

If you have any questions, contact NYSERDA's Records Management Officer at RMO@nyserda.ny.gov.

All fields marked with * are required and must be filled.

Jurisdiction Name North Rose-Wolcott Central School District

Jurisdiction Type School District

Jurisdiction Website <https://www.nrwcs.org>

County Wayne

Address 11631 Salter-Colvin Road
Wolcott, New York, 14590

First and Last Name James P. Evans

Title Attorney

Email jevans@barclaydamon.com

Phone Number (315) 425-2827

Phone Extension N/A

Uploads

Local law or resolution attachment

 Eliminating Tax Exempt Certification (... .pdf)

Type of Filing

Opt-out

Tracking Number

RPTL487_00000000394

BARCLAY DAMON ^{LLP}

December 15, 2025

VIA OVERNIGHT MAIL

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

Re: Opt-Out of Exemptions Provided by RPTL § 487 by
North Rose-Wolcott Central School District.

Dear Ms. Harris:

This office represents the North Rose-Wolcott Central School District. Pursuant to Real Property Tax Law § 487, I am providing your office with a copy of the resolution adopted by the North Rose-Wolcott Central School District Board of Education eliminating the real property tax exemption provided by RPTL § 487 relative to real property located within the North Rose-Wolcott Central School District and taxes levied on all such property.

Please advise me if your office has any questions or requires additional information.

Very truly yours,

James P. Evans

JPE:
Enclosure

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Haffner, Travis Kerr

Also Present:

Michael Pullen, Tina St. John and approximately 18 guests.

Absent:

John Boogaard, Linda Eygnor

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WHEREAS, based its experience and advice provided to it by its counsel and its Superintendent of Schools, and after due deliberation thereon, the North Rose-Wolcott Central School District Board of Education ("Board") has determined that it is in the best interest of the School District to opt out of and eliminate the tax exemption provided under NY RPTL 487 for real property located within the School District;

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1. Pursuant to RPTL 487(8)(a), the Board resolves that no exemption provided under NY RPTL 487 shall be applicable to any real property located within the North Rose-Wolcott Central School District, including and with respect to real property equipped with any solar, wind, farm waste energy systems, or other renewable energy systems or any micro-combined heat and power generating equipment system, electric energy storage equipment or electric energy storage system, or fuel-flexible linear generator electric generating system constructed subsequent to the effective date of this Resolution;

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4. That the Superintendent of Schools or the Superintendent's designee is further authorized to take all actions necessary to implement this resolution; and

BE IT FURTHER RESOLVED, that this resolution takes effect immediately upon its adoption.

The Motion having been duly seconded by Casie DeWispelaere, it was adopted and the following votes were cast:

Lucinda Collier	Voting	☒ yes	☐ no
Tina Reed	Voting	☒ yes	☐ no
John Boogaard	Voting	<u>absent</u>	

Casie DeWispelaere
Linda Eygnor
Lesley Haffner
Travis Kerr

Voting
Voting
Voting
Voting

☒ yes
~~absent~~
☒ yes
☒ yes

☐ no
☐ no
☐ no

STATE OF NEW YORK)
) ss.:
COUNTY OF WAYNE)

I, the undersigned Clerk of the North Rose-Wolcott Central School District do hereby certify as follows:

1. A meeting of the Board of Education of the North Rose-Wolcott Central School District, Wolcott, New York, was held on December 11, 2025, and the Minutes of said meeting have been duly recorded in the Minute Book kept by me in accordance with the law for the purpose of recording the minutes of meetings of said Board.
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District Clerk

[Seal]