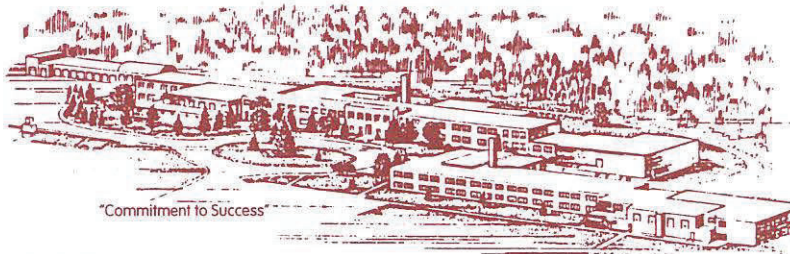


Portville Central School

500 Elm Street
PO Box 790
Portville, New York 14770



Superintendent
Mr. Thomas Simon
Business Manager
Mrs. Pamela Sue Anderson

(716) 933-6000 • JR - SR HIGH SCHOOL
(716) 933-6045 • ELEMENTARY
FAX (716) 933-7124

High School Principal
Mr. Lawrence Welty
Elementary School Principal
Mr. Lynn Corder

April 8, 2019

NYSERDA
17 Columbia Circle
Albany, NY 12203

To Whom It May Concern:

Enclosed please find a resolution adopted by the Portville Central School Board of Education on April 2, 2019, rescinding its September 2, 2008, resolution ("Resolution Providing That no Exemption Provided Under Section 487 of the New York State Real Property Tax Law Shall be Applicable Within This Jurisdiction").

If you have any questions, please feel free to contact me at (716) 933-7140 or tsimon@portvillecsd.org.

Sincerely,

Thomas J. Simon
Superintendent

TJS/cm

RESOLUTION RESCINDING SEPTEMBER 2, 2008 RESOLUTION
OPTING OUT OF REAL PROPERTY TAX LAW § 487 EXEMPTION FOR CERTAIN
SOLAR OR WIND ENERGY SYSTEMS OR FARM WASTE ENERGY SYSTEMS

BE IT ENACTED by the Portville Central School District Board of Education as follows:

WHEREAS, Real Property Tax Law § 487 provides a fifteen-year real property tax exemption for certain solar, wind, and farm waste systems constructed in New York to the extent of any increase in tax related to the value of the systems; and

WHEREAS, the District previously adopted a resolution on September 2, 2008 (“Resolution Providing That no Exemption Provided Under Section 487 of the New York State Real Property Tax Law Shall be Applicable Within This Jurisdiction”) confirming its desire to opt out of the tax exemption provided under Real Property Tax Law § 487; and

WHEREAS, the New York State Energy Research and Development Authority (“NYSERDA”) has since indicated that New York’s solar and wind markets have been growing; and

WHEREAS, NYSERDA has since stated that payments in lieu of taxes (“PILOTs”) will assist local governments spur economic growth and help achieve certain renewable-energy benchmarks advocated by the State by 2030; and

WHEREAS, property taxes can have an impact on the financial viability of solar, wind, and farm waste projects, sometimes affecting them in a way that prevents their development; and

WHEREAS, the District wants to ensure that the benefits of solar, wind, and farm waste projects are available to the community; and

WHEREAS, the District desires to preserve some of the foregone revenue that would have been paid in property taxes; and

WHEREAS, if the exemption under Real Property Tax Law § 487 is in place, the District will have the option to require owners of these systems to enter into PILOT agreements for the taxes the District otherwise would have collected.

NOW, THEREFORE, the Portville Central School District Board of Education resolves as follows:

Section 1: The Board rescinds its September 2, 2008 resolution (“Resolution Providing That no Exemption Provided Under Section 487 of the New York State Real Property Tax Law Shall be Applicable Within This Jurisdiction”).

- Section 2: The Board resolves to opt back into the Real Property Tax Law § 487 exemption for the District, and therefore reinstates that exemption.
- Section 3: The Board directs the Superintendent to take all steps needed to reinstate the exemption, including providing a copy of this resolution to the New York State Department of Taxation and Finance and NYSERDA.
- Section 4: The Board directs the Superintendent to take all steps required under Real Property Tax Law § 487 to preserve the District's right to collect PILOTs on exempt property, including putting any company on notice of the District's intent to require a contract for PILOTs within 60 days of receiving the company's written notification of its intent to construct a qualifying system.
- Section 5: This resolution takes effect immediately.

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

ROWE VOTING AYE
KLOC VOTING AYE
LOTT VOTING AYE
TKACIK VOTING AYE
ANDRIANOFF VOTING AYE
DOTY VOTING AYE
WENKE VOTING AYE

LONG, WOOD ABSENT

The resolution was then declared duly adopted on April 2, 2019.