



CATTARAUGUS COUNTY REAL PROPERTY SERVICES

207 Rock City Street • Suite 101 • Little Valley, New York 14755 • (716) 938-2224 • Fax (716) 938-2758

Daniel T Martonis, Director

dtmartonis@cattco.org

6/23/21

NYSERDA
17 Columbia Circle
Albany, NY 12203

Re: Local Laws denying RPTL 487 Solar Exemption

To Whom It May Concern:

Enclosed with this letter, you will find copies of the Local Laws filed by municipalities in Cattaraugus County. The towns have passed and filed Local Laws in accordance with NYS filing instructions, and the Frewsburg School district has adopted a resolution. Per RPTL 487, NYSERDA is to be notified of such laws/resolutions.

Please find Coldspring, Dayton, East Otto, Olean (Town), Perrysburg, Persia, and Portville's town Local Laws as well as Frewsburg School District's resolution enclosed.

This information has also been sent to NYS Department of Tax and Finance, Real Property Services to update their information as well.

Please retain these documents for your records. If there is any other information needed, you may contact Real Property Services at 716-938-2330.

Thank you.

Sincerely,

Kimberly Walker
Senior Assessment Data Clerk

LOCAL LAW NO. 1 OF 2021
TOWN OF COLDSPRING, CATTARAUGUS COUNTY, NY
PROVIDING THAT NO EXEMPTION UNDER REAL PROPERTY TAX LAW
SECTION 487 BE APPLICABLE WITH RESPECT TO ANY SOLAR OR WIND
ENERGY SYSTEM OR FARM WASTE ENERGY SYSTEM

WHEREAS, IT WAS ENACTED by the County Legislature of the County of Cattaraugus as follows:

SECTION 1. Legislative Intent. It is the intent of this Local Law to amend Local Law No. 6-2008 (Intro No. 7-2008) to opt out from any exemption from taxation as authorized in Real Property Tax Law Section 487.

SECTION 2. Amendment of Local Law 6-2008 (Intro. No. 7-2008). Section 2 of Local Law 6-2008 (Intro No. 7-2008) is hereby amended by replacing the current Section 2 with the following:

"SECTION 2. Exemption From Taxation.

- A. No exemption from Cattaraugus County taxation, under Real Property Tax Law Section 487, shall be applicable to with respect to any solar or wind energy system or farm waste energy system.
- B. No exemption from taxation as authorized in Real Property Tax Law Section 487 be applicable 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 system."

SECTION 3. Severability. If any provision of this Local Law shall be adjudged by any court of competent jurisdiction to be invalid, then such adjudication, shall not affect, impair or invalidate the remainder thereof, but shall be confined in its operation to the particular provision directly involved in the controversy in which such judgement shall have been rendered.

SECTION 4. Effective Date. This Local Law shall take effect immediately on adoption.

THEREFORE, the Town of Coldspring, Cattaraugus County, NY shall adopt this Local Law.

David Chapman moved a motion be made to adopt Local Law No 1 of the year 2021. Kenneth Dechow seconded the motion. Vote: Wendell Craig Anderson – yes, Kenneth Dechow – yes, David Chapman – yes, and Tina Hyde - yes. Local Law No 1 of the year 2021 was adopted.

I hereby certify that the local law annexed hereto, designated as Local Law No 1 of the year 2021 of the Town of Coldspring was duly passed by the Town Board on Thursday, June 10, 2021, in accordance with the applicable provisions of law.

I further certify that I have compared the preceding law with the original on file in this office and that the same is a correct transcript therefrom and of the whole of such original local law and was finally adopted in the manner indicated above.

Marilyn M. Bowley, Town Clerk

Cold Spring

**RESOLUTION PROVIDING THAT NO EXEMPTION UNDER REAL PROPERTY TAX
LAW SECTION 487 BE APPLICABLE WITH RESPECT TO ANY SOLAR OR WIND
ENERGY SYSTEM OR FARM WASTE ENERGY SYSTEM**

WHEREAS, IT WAS ENACTED by the County Legislature of the County of Cattaraugus as follows:

SECTION 1. Legislative Intent. It is the intent of this Local Law to amend Local Law No. 6-2008 (Intro No. 7-2008) to opt out from any exemption from taxation as authorized in Real Property Tax Law Section 487.

SECTION 2. Amendment of Local Law 6-2008 (Intro. No. 7-2008). Section 2 of Local Law 6-2008 (Intro No. 7-2008) is hereby amended by replacing the current Section 2 with the following:

"SECTION 2. Exemption From Taxation.

- A. No exemption from Cattaraugus County taxation, under Real Property Tax Law Section 487, shall be applicable to with respect to any solar or wind energy system or farm waste energy system.
- B. No exemption from taxation as authorized in Real Property Tax Law Section 487 be applicable 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 system."

SECTION 3. Severability. If any provision of this Local Law shall be adjudged by any court of competent jurisdiction to be invalid, then such adjudication, shall not affect, impair or invalidate the remainder thereof, but shall be confined in its operation to the particular provision directly involved in the controversy in which such judgement shall have been rendered.

SECTION 4. Effective Date. This Resolution shall take effect immediately on adoption.

Kenneth Dechow made a motion to adopt the above resolution providing that no exemption under real property tax law section 487 be applicable with respect to any solar or wind energy system or farm waste energy system. David Chapman seconded. Vote: WCA – yes, KD – yes, DC – yes and TH – yes. The resolution was adopted.

I, Marilyn M. Bowley, Town Clerk for the Town of Cold Spring, hereby certifies that the above resolution was adopted on February 11, 2021.