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January 18, 2017

NYS Research Development Authority
17 Columbia Circle
Albany, NY 12203

ORPTS – Office Real Property Tax Services
W. A. Harriman Campus
Building 9
Albany, NY 12227

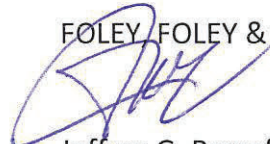
Re: Town of Dunkirk, Chautauqua County, NY
Opt-Out Law Under Section 487 of the RPTL

Gentlemen:

Enclosed, pursuant to RPTL Section 487, is notification that the Town of Dunkirk in County of Chautauqua has adopted a local law opting out of the exemption from taxation for under Section 487 of the RPTL.

Very truly yours,

FOLEY, FOLEY & PASSAFARO



Jeffrey G. Passafaro

JGP/vbv
Cc: Jean Crane
Enclosure

New York State Department of State
Division of Corporations, State Records and Uniform Commercial Code
One Commerce Plaza, 99 Washington Avenue
Albany, NY 12231-0001

www.dos.state.ny.us/corps

LOCAL LAW FILING

(Use this form to file a local law with the Secretary of State.)

Text of law should be given as amended. Do not include matter being eliminated and do not use italics or underling to indicate new matter.

~~County~~

~~City~~ of DUNKIRK

~~Town~~

~~Village~~

Local Law No. 2 of the year 2017.

A local law for the Town of Dunkirk for the year 2017 opting out of the exemption from taxation under Section 487 of the Real Property Tax Law.

Be it enacted by the Town Board of the Town of Dunkirk

~~County~~

~~City~~ of DUNKIRK

~~Town~~

~~Village~~

Section One – Purpose:

The State of New York has adopted an exemption from taxation for certain solar, wind energy, farm waste energy systems, under Section 487 of the Real Property Tax Law of the State of New York. The law further provides that a Town may provide that no exemption under this section shall be applicable within its jurisdiction by adopting a Local Law to that effect. The Town Board of the Town of Dunkirk does hereby wish to adopt such a Local Law.

Section Two – Opting-out of
Section 487 RPTL

Section 487 of the Real Property Tax Law of the State of New York exempting from taxation certain solar, wind energy systems or farm waste energy systems shall not be applicable, nor available, to such real property within the Town of Dunkirk, Chautauqua County, New York. It is the expressed intention of the Town Board of the Town of Dunkirk in adopting this Local Law to exercise the opt-out provision afforded local municipalities by Section 487 so that the exemption from real property taxation for solar,

wind or farm waste energy systems shall not apply, nor be available, within the Town of Dunkirk, Chautauqua County, New York.

Section Three – Effective Date: This local law shall take effect immediately upon filing with the Secretary of State of the State of New York.

1. I hereby certify that the local law annexed hereto, designated as local law No. 2 of 2017 of the Town of Dunkirk was duly passed by the Town Board of the Town of Dunkirk on January 17, 2017, in accordance with the applicable provisions of law.

(Seal)

Jean Crane, Town Clerk
Town of Dunkirk

Date: _____