

**TOWN OF FREEDOM
LOCAL LAW NUMBER 1 - 2021**

Pursuant to Section 487 of the Real Property Tax Law and Section 10 of the Municipal Home
Rule Law

**A LOCAL LAW PROVIDING FOR NO EXEMPTION FOR WIND, SOLAR OR FARM
WASTE ENERGY FACILITIES UNDER NEW YORK STATE REAL PROPERTY TAX
LAW SECTION 487**

WHEREAS, the Town of Freedom is desirous opting out of the real property tax exemption granted to certain wind, solar and farm waste energy facilities under Section 487 of the Real Property Tax Law; now therefore

BE IT ENACTED by the Town Board of the Town of Freedom, in the County of Cattaraugus, as follows:

SECTION 1.

1. This Local Law shall be known as Local Law 1 – 2021 entitled “A Local Law Providing for No Exemption for Wind, Solar or Farm Waste Energy Facilities Under New York State Real Property Tax Law Section 487”.

SECTION 2.

1. This local law repeals and replaces any prior local law that is inconsistent herewith.

SECTION 3.

1. No exemption from Town of Freedom taxation, under Real Property Tax Law Section 487, shall be applicable with respect to any wind or solar energy system or farm waste energy system.
2. 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 or fuel-flexible linear generator electric generating system.

SECTION 4.

1. 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 thereon, but shall be confined in its operation to the particular provision directly involved in the controversy in which such judgment shall have been rendered.

SECTION 5.

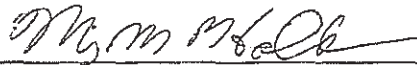
1. This Local Law shall take effect immediately upon the filing thereof in the office of the Secretary of State of the State of New York.

CERTIFICATION

I hereby certify that the local law annexed hereto, designated as local law number 1 of 2021 of the Town of Freedom was duly passed by the Town Board on the 15 day of March, 2021 in accordance with the applicable provisions of law.

I further certify that I have compared the preceding local 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 in paragraph 1 above.

DATE: March 15, 2021

A handwritten signature in cursive script, appearing to read "Mindy Holland", written over a horizontal line.

Mindy Holland, Clerk
Town of Freedom