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**Not for Service of Papers or Process*

March 25, 2020

VIA CERTIFIED MAIL
7018 3090 0001 0460 0160

RETURN RECEIPT REQUESTED
9590 9402 4602 8278 3200 33

Alicia Barton, President and Chief Executive Officer
New York State Energy Research and Development Authority
17 Columbia Circle
Albany, NY 12203-6399

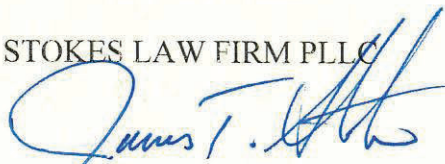
Re: Town of Lincoln Local Law 1 of the year 2020
(RPTL 487 Opt Out)

Dear President Barton:

Pursuant to subsection 8 paragraph (a) of RPTL§487, enclosed please find a copy of Local Law 1 of 2020 of the Town of Lincoln, adopted March 23, 2020, providing that the real property tax exemption provided under section 487 shall not be applicable within the Town of Lincoln.

Very truly yours,

STOKES LAW FIRM PLLC



James T. Stokes

JTS/

Enclosure

cc: Amy Becker, Town Clerk (via email only – w/o encl.)

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 underlining to indicate new matter.

County

City

of

Lincoln

Town

Village

Local Law No. 1 of the year 2020

A local law to opt out of the exemption otherwise provided under section 487 of the Real Property Tax Law
(Insert Title)

Be it enacted by the Town Board of the

County

City

of

Lincoln

as follows:

Town

Village

SECTION I. LEGISLATIVE INTENT.

Section 487 of the state Real Property Tax Law grants a fifteen-year exemption from real property taxation of the increase in assessed value attributable to the construction or installation of qualifying solar energy systems, wind power systems, farm waste energy systems, micro-hydroelectric energy systems, fuel cell electric generating systems, micro-combined heat and power generating equipment systems, or electric energy storage equipment and electric energy storage systems. Real Property Tax Law § 487(8)(a) also authorizes a municipality to opt out of granting that property tax exemption by adoption of a local law. The Town of Lincoln is substantially a residential and agricultural community, and the Town Board seeks to protect the Town's tax base by adoption of this local law, which requires that solar energy systems, wind power systems, farm waste energy systems, micro-hydroelectric energy systems, fuel cell electric generating systems, micro-combined heat and power generating equipment systems, or electric energy storage equipment and electric energy storage systems are subject to the payment of Town taxes.

(If additional space is needed, attach pages the same size as this sheet, and number each.)

SECTION II. OPT-OUT OF REAL PROPERTY TAX LAW SECTION 487 EXEMPTION

Notwithstanding the provisions of Subdivision (2) of Real Property Tax Law § 487, no real property tax exemption of Town of Lincoln taxes shall be granted to solar energy systems, wind power systems, farm waste energy systems, micro-hydroelectric energy systems, fuel cell electric generating systems, micro-combined heat and power generating equipment systems, or electric energy storage equipment and electric energy storage systems which began construction after the effective date of this local law.

SECTION III. AUTHORITY

This local law is enacted pursuant to the provisions of Subdivision (8) of 487 of the Real Property Tax Law of the State of New York.

SECTION IV. SEVERABILITY

If any part or provision of this local law or the application thereof to any person or circumstance be adjudged invalid by any court of competent jurisdiction, such judgment shall be confined in its operation to the part or provision or application directly involved in the controversy in which such judgment shall have been rendered and shall not affect or impair the validity of the remainder of this local law or the application thereof to other persons or circumstances, and the Town Board of the Town of Lincoln hereby declares that it would have passed this Local Law or the remainder thereof had such invalid application or invalid provision been apparent.

V. EFFECTIVE DATE

This local law shall be effective immediately upon filing with the Secretary of State.

**(Complete the certification in the paragraph that applies to the filing of this local law and
Strike out that which is not applicable.)**

1. (Final adoption by local legislative body only.)

I hereby certify that the local law annexed hereto, designated as local law No. 1 of 2020 of the
(County)(City)(Town)(Village) of Lincoln was duly passed by the
Town Board
(Name of Legislative Body) on March 23, 2020 in accordance with the applicable
provisions of law.

2. (Passage by local legislative body with approval, no disapproval or repassage after disapproval by the Elective Chief Executive Officer*.)

I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20____ of
the (County)(City)(Town)(Village) of _____ was duly passed by the

(Name of Legislative Body) on _____ 20____, and was (approved)(not approved
(repassed after disapproval) by the _____ and was deemed duly adopted
(Elective Chief Executive Officer*)
on _____ 20____, in accordance with the applicable provisions of law.

3. (Final adoption by referendum.)

I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20____ of the
(County)(City)(Town)(Village) of _____ was duly passed by the

(Name of Legislative Body) on _____ 20____, and was (approved) (not approved
(repassed after disapproval) by the _____ on _____ 20____.
(Elective Chief Executive Officer*)
Such local law was submitted to the people by reason of a (mandatory)(permissive) referendum, and received the
affirmative vote of a majority of the qualified elector voting thereon at the (general)(special)(annual) election held on
_____ 20____, in accordance with the applicable provisions of law.

4. (Subject to permissive referendum and final adoption because no valid petition was filed requesting referendum.)

I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20____ of the
(County)(City)(Town)(Village) of _____ was duly passed by the

(Name of Legislative Body) on _____ 20____, and was (approved) (not approved
(repassed after disapproval) by the _____ on _____ 20____.
(Elective Chief Executive Officer*)
Such local law was subject to permissive referendum and no valid petition requesting such referendum was filed as of
_____ 20____, in accordance with the applicable provisions of law.

* Elective Chief Executive Officer means or includes the chief executive officer of a county elected on a county-wide basis or, if there be none, the chairperson of the county legislative body, the mayor of a city or village, or the supervisor of a town where such officer is vested with the power to approve or veto local laws or ordinances.

5. (City local law concerning Charter revision proposed by petition.)

I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20__ of the City of _____ having been submitted to referendum pursuant to the provisions of section (36) (37) of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of such city voting thereon at the (special) (general) election held on _____ 20_____, became operative.

6. (County local law concerning adoption of Charter.)

I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20____ of the County of _____, State of New York, having been submitted to electors of the General Election of November _____ 20____, pursuant to subdivisions 5 and 7 of section 33 of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of such cities of said county as a unit and a majority of the qualified electors of the towns of said county considered as a unit voting at said general election, became operative.

(If any other authorized form of final adoption has been followed, please provide an appropriate certification.)

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.



Clerk of the county legislative body, City, Town or Village Clerk or officer designated by local legislative body

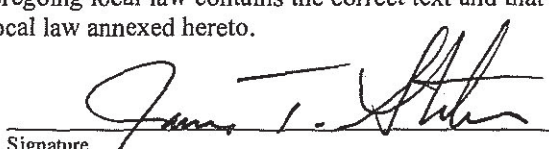
(Seal)

Date: 3.24.2020

(Certification to be executed by County Attorney, Corporation Counsel, Town Attorney, Village Attorney or other authorized attorney of locality.)

STATE OF NEW YORK
COUNTY OF MADISON

I, the undersigned, hereby certify that the foregoing local law contains the correct text and that all proper proceedings have been had or taken for the enactment of the local law annexed hereto.



Signature

Attorney for the Town

Title

County

City

of Lincoln

Town

Village

Date: 3-24-2020