

ASSESSMENT OFFICE

Town of Phelps

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June 24, 2021

NYS Energy and Development Authority
17 Columbia Circle
Albany, NY 12203

RE: Solar Exemption Local Law

Please find enclosed copies of the Local Laws concerning the Solar Exemption 487 for the Town of Phelps.

If you have any questions please contact my office at the above telephone number or e-mail.

Sincerely,

Cynthia M. Loncosky
Assessor

Enclosures

Solar

LOCAL LAW FILING

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

(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
Town of Phelps
Village

Local Law No. 2 of the year 2020

A local law To Amend Chapter 127 (Taxation) of the Code of the Town of Phelps
(Insert Title)

Be it enacted by the **Town Board** (Name of Legislative Body)

County
City
Town of Phelps
Village

as follows:

SECTION 1. The title of Article IV of Chapter 127 (Taxation) of the Code of the Town of Phelps is hereby amended to read, "Energy System Exemptions".

SECTION 2. Section 127-17 of Chapter 127 (Taxation) of the Code of the Town of Phelps is hereby repealed and a new Section 127-17 is hereby inserted in its place to read as follows:

§ 127-17 Statutory authority.

This article is enacted pursuant to § 487 of the New York State Real Property Tax Law, as most recently amended by Chapter 325 of the laws of 2018.

SECTION 3. Section 127-18 of Chapter 127 (Taxation) of the Code of the Town of Phelps is hereby repealed and a new Section 127-18 is hereby inserted in its place to read as follows:

§ 127-18 No exemption to be applicable.

Pursuant to subsection 8(a) of § 487 of the New York State Real Property Tax Law, the Town of Phelps, by this article, provides that no exemption under §487 of the New York State Real Property Tax Law shall be applicable within its jurisdiction to town taxes with respect to any solar or wind energy system, farm waste energy system, micro-hydroelectric energy system, fuel cell electric generating system, micro-combined heat

Town of Phelps, NY
Tuesday, June 22, 2021

Chapter 127. Taxation

Article IV. Energy System Exemptions

[Adopted 7-13-2020 by L.L. No. 2-2020^[1]]

[1] *Editor's Note: This local law also repealed former Art. IV, Solar and Wind Energy Exemption, adopted 2-3-1997 by L.L. No. 2-1997.*

§ 127-17. Statutory authority.

This article is enacted pursuant to § 487 of the New York State Real Property Tax Law, as most recently amended by Chapter 325 of the Laws of 2018.

§ 127-18. No exemption to be applicable.

Pursuant to Subdivision 8(a) of § 487 of the New York State Real Property Tax Law, the Town of Phelps, by this article, provides that no exemption under § 487 of the New York State Real Property Tax Law shall be applicable within its jurisdiction to Town taxes with respect to any solar or wind energy system, farm waste energy system, microhydroelectric energy system, fuel cell electric generating system, micro-combined heat and power generating equipment system, electric energy storage equipment and electric energy storage system, or fuel-flexible linear generator electric generating system constructed subsequent to the effective date of this section.

Solar

§ 127-16

TAXATION

§ 127-18

§ 127-16. Exceptions.

The provisions of this Article shall not apply in a city of one million (1,000,000) or more persons.

ARTICLE IV

Solar and Wind Energy Exemption
[Adopted 2-3-1997 by L.L. No. 2-1997]

§ 127-17. Statutory authority.

This article is enacted pursuant to § 487 of the New York State Real Property Tax Law, as most recently amended by Chapter 263 of the Laws of 1996.

§ 127-18. No exemption to be applicable.

Pursuant to Subsection 8 of said § 487, Phelps Town, by this article, provides that no exemption under § 487 of the Real Property Tax Law shall be applicable to town taxes with respect to any solar or wind energy system constructed subsequent to the effective date of this article.