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November 9, 2020

Commissioner Michael R. Schmidt
NYS Department of Taxation and Finance
W A Harriman Campus
Albany NY 12227-0911

Doreen M. Harris
Acting President and CEO
New York State Energy Research and Development Authority
17 Columbia Circle
Albany, NY 12203-6399

Re: Real Property Tax Law §487(8) – Opt-out of Exemption from Taxation on Solar
or Wind Energy Systems or Farm Waste Energy Systems

Dear Commissioner Schmidt and President Harris:

Enclosed for filing with your respective offices is a copy of a local law adopted by the Town Board of the Town of Roxbury, Delaware County, New York exercising its authority under Real Property Tax Law §487(8) providing that there shall be no exemption from taxation under RPTL §487 within this taxing jurisdiction.

Should you have any questions or need additional information, please do not hesitate to contact me.

Very truly yours,

Kristina Magne

Kristina M. Magne, Esq.

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 ☒ Town ☐ Village
(Select one:)

of Roxbury

Local Law No. 2 of the year 2020

A local law to Opt-Out of the Solar and Wind Energy System and Farm Waste Energy System

(Insert Title)

Exemptions Provided by Section 487 of the New York State Real Property Tax Law

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

☐ County ☐ City ☒ Town ☐ Village
(Select one:)

of Roxbury as follows:

See attached

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

TOWN OF ROXBURY
LOCAL LAW NO. 2 FOR THE YEAR 2020

**A LOCAL LAW TO OPT-OUT OF THE SOLAR AND WIND ENERGY SYSTEM AND
FARM WASTE ENERGY SYSTEM EXEMPTIONS PROVIDED BY SECTION 487 OF
THE NEW YORK STATE REAL PROPERTY TAX LAW**

Be it enacted by the Town Board of the Town of Roxbury as follows:

Section 1. **Title:** This Local Law shall be referred to as “A Local Law Opting Out of the Solar and Wind Energy System and Farm Waste Energy System Exemptions Provided by Real Property Tax Law § 487.”

Section 2. **Legislative authority:** This local law is adopted pursuant to Municipal Home Rule Law § 10 and New York’s Real Property Tax Law (“RPTL”) §487(8)(a).

Section 3. **Purpose and Intent:** The State of New York has adopted an exemption from taxation for certain solar and wind energy and farm waste energy systems under RPTL § 487. RPTL § 487(8) 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. It is the intent of this Local Law to provide no exemption from taxation under RPTL § 487 shall be applicable within the Town of Roxbury with respect to any solar or wind energy system or farm waste energy system subsequent to the effective date of this Local Law.

Section 4. **Exemption from Taxation:** Section 487 of the Real Property Tax Law of the State of New York exempting from taxation certain solar, wind or farm waste energy systems shall not be applicable, nor available, to such real property within the Town of Roxbury, Delaware County, New York. It is the expressed intention of the Town Board of the Town of Roxbury 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 Roxbury, Delaware County, New York.

Section 5. **Inconsistency:** All other local laws and ordinances in the Town of Roxbury that are inconsistent with the provision of this local law are hereby repealed; provided, however, that such repeal shall only be to the extent of such inconsistency and in all other respects this local law shall be in addition to such other local laws or ordinances regulating and governing the subject matter covered by this local law.

Section 6. **Severability:** If any clause, sentence, paragraph, subdivision, or part of this Local Law or the application thereof to any person, firm or corporation, or circumstance, shall be adjusted by any court of competent jurisdiction to be invalid or unconstitutional, such order or judgment shall not affect, impair, or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, subdivision, or part of this Local Law or in its application to the person, individual, firm or corporation or circumstance, directly involved in the controversy in which such judgment or order shall be rendered.

Section 7. **Effective date:** This local law shall take effect 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. 2 of 2020 of the (County)(City)(Town)(Village) of Roxbury was duly passed by the Town Board on November 5 2020, in accordance with the applicable provisions of law.
(Name of Legislative Body)

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 _____ on _____ 20____, and was (approved)(not approved) (Name of Legislative Body) (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 _____ on _____ 20____, and was (approved)(not approved) (Name of Legislative Body) (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 electors 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 _____ on _____ 20____, and was (approved)(not approved) (Name of Legislative Body) (repassed after disapproval) by the _____ on _____ 20____. 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 the electors at 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 the 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

Date: 11/5/2020

(Seal)

At a Regular Meeting of
the Town Board of Roxbury
held on October 12, 2020
at 7:00 pm at the Town Offices

RESOLUTION NO. 108

**RESOLUTION SCHEDULING A PUBLIC HEARING ON LOCAL LAW OPTING OUT
OF THE SOLAR AND WIND ENERGY SYSTEM AND FARM WASTE ENERGY
SYSTEM EXEMPTIONS PROVIDED BY REAL PROPERTY TAX LAW SECTION 487**

WHEREAS, the Town Board of the Town of Roxbury ("Town Board") has proposed a new local law to opt-out of the solar and wind energy system and farm waste energy system exemptions provided by section 487 of the New York State Real Property Tax Law (RPTL); and

WHEREAS, the proposed local law would provide that the Town of Roxbury is exercising 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 Roxbury, Delaware County, New York.; and

WHEREAS, the Town Board members and Town Attorney have reviewed a proposed draft of the local law which has now been introduced by a member of the Town Board.

NOW, THEREFORE, BE IT RESOLVED that the Town Board accepts the proposed draft Local Law that has been introduced; and

BE IT FURTHER RESOLVED, that a copy of the proposed draft Local Law shall be placed in the Town Clerk's office and made available for public inspection; and

BE IT FURTHER RESOLVED, that the Town Board will hold a public hearing for consideration of the Local Law on Nov 5, 2020 at ~~7:00~~ 6:30 pm at the Town Hall; and

BE IT FURTHER RESOLVED, that the Town Clerk is hereby authorized and directed to publish notice of said hearing in the Mountain Eagle and to post copies of such notice in the manner provided by law.

WHEREUPON, the Resolution was put to a vote and recorded as follows:

	Aye	Nay
Supervisor Hinkley	<u>✓</u>	<u> </u>
Board Member Davie	<u>✓</u>	<u> </u>
Board Member Hynes	<u>✓</u>	<u> </u>
Board Member Murray	<u>✓</u>	<u> </u>
Board Member Raeder	<u>✓</u>	<u> </u>

THE RESOLUTION WAS THEREUPON DECLARED DULY ADOPTED.

Signed this 12 day of October, 2020


Diane Pickett, Town Clerk

STATE OF NEW YORK }
COUNTY OF DELAWARE }
TOWN OF ROXBURY }

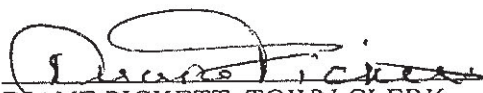
I have compared the preceding copy with the original Resolution on file in this office adopted by the Town Board of Roxbury at a regular meeting held October 12, 2020, and I DO HEREBY CERTIFY the same to be a correct transcript therefrom and of the whole of the original. I further certify the vote thereon was as follows:

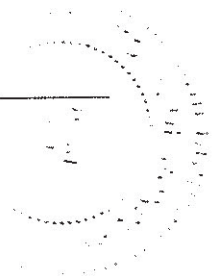
MEMBERS PRESENT
Hynes
Davie
Hinkley
Murray
Raeder

MEMBERS ABSENT

VOTE
☒ Yea ☐ Nay
☒ Yea ☐ Nay
☒ Yea ☐ Nay
☒ Yea ☐ Nay
☒ Yea ☐ Nay

Witness my hand and the seal of the Town of Roxbury, this 12 day of October 2020.


DIANE-PICKETT, TOWN CLERK
TOWN OF ROXBURY



**RESOLUTION OF THE TOWN BOARD OF THE TOWN OF ROXBURY
IN THE MATTER OF THE ADOPTION OF A LOCAL LAW TO OPT-OUT OF THE
REAL PROPERTY TAX EXEMPTION PROVIDED BY SECTION 487 OF THE
NEW YORK STATE REAL PROPERTY TAX LAW**

A meeting of the Town Board of the Town of Roxbury, Delaware County, New York was convened in public session at the Town Hall located in Roxbury, New York on November 5, 2020 at 7:00 o'clock p.m., local time.

WHEREAS, New York State Real Property Tax Law Section 487 provides an exemption from real property taxation for solar or wind energy systems or for farm waste energy systems; and

WHEREAS, New York State Real Property Tax Law Section 487(8) allows a municipality to opt-out of the exemption from taxation; and

WHEREAS, the Town has prepared a proposed Local Law to opt-out of the exemption from taxation applicable with respect to any solar or wind energy system or farm waste energy system; and

WHEREAS, the Town Board has reviewed and considered the proposed Local Law; and

WHEREAS, the Town Board adopted a resolution on October 12, 2020 scheduling a public hearing on the proposed Law for November 5 , 2020; and

WHEREAS, the public hearing on the Proposed Local Law No. 2 of 2020 was held on November 5 , 2020 at the Town Hall; and

WHEREAS, the Town Board reviewed and considered all public comments received on the proposed Law; and

WHEREAS, the proposed Law was on file for inspection at the Town Clerk's office prior to the hearing and during the public hearing process; and

NOW THEREFORE, BE IT RESOLVED that Local Law No. 2 of 2020, entitled "A Local Law Opting Out of the Solar and Wind Energy System and Farm Waste Energy System Exemptions Provided by Real Property Tax Law § 487", is hereby adopted and the Town Clerk and Town Attorney are hereby directed to file said Local law with the Office of the Secretary of State in accordance with State Law.

IT IS FURTHER RESOLVED, that the Town Clerk and the Attorney for the Town are hereby directed to take such actions as are necessary to implement this resolution.

Town Board Member Kenneth Davie so moved; Town Board Member Carol Murray

Seconded, and the Town Board voted as follows:

	Aye	Nay
Supervisor Hinkley	☒	☐
Board Member Davie	☒	☐
Board Member Hynes	☒	☐
Board Member Murray	☒	☐
Board Member Raeder	☒	☐

THE RESOLUTION WAS THEREUPON DECLARED DULY ADOPTED.

Signed this 5 day of November, 2020

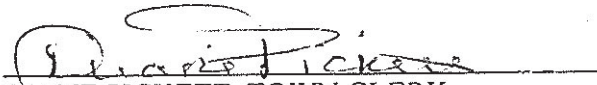

Diane Pickett, Town Clerk

STATE OF NEW YORK }
COUNTY OF DELAWARE }
TOWN OF ROXBURY }

I have compared the preceding copy with the original Resolution on file in this office adopted by the Town Board of Roxbury at a regular meeting held November 5, 2020, and I DO HEREBY CERTIFY the same to be a correct transcript therefrom and of the whole of the original. I further certify the vote thereon was as follows:

MEMBERS PRESENT	MEMBERS ABSENT	VOTE
Hynes		☒ Yea ☐ Nay
Davie		☒ Yea ☐ Nay
Hinkley		☒ Yea ☐ Nay
Murray		☒ Yea ☐ Nay
Raeder		☒ Yea ☐ Nay

Witness my hand and the seal of the Town of Roxbury, this 5 day of November 2020.


DIANE PICKETT, TOWN CLERK
TOWN OF ROXBURY