



John R. Langey, *Partner*

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January 21, 2020

Commissioner
NYS Department of Taxation and Finance
Building 9
W.A. Harriman Campus
Albany, New York 12227-0125

President
NYS Energy Research and Development
Authority (NYSERDA)
17 Columbia Circle
Albany, New York 12203-6399

**Re: Town of Sullivan Town Board - Local Law No. 1 of 2020
New York Real Property Tax Law §487-8 Filing**

Dear Sir or Madam:

In accordance with §487-8 of the New York Real Property Tax Law, titled "Exemption from Taxation for Certain Energy Systems", we enclose a copy of Local Law No. 1 of 2020, enacted by the Town of Sullivan on January 15, 2020.

The Town of Sullivan has chosen to opt out of the tax exemption otherwise granted by §487 with respect to wind, solar and farm waste energy systems to be located within the Town of Sullivan.

Very truly yours,

COSTELLO, COONEY & FEARON, PLLC

A handwritten signature in blue ink, appearing to read "John R. Langey".

John R. Langey

JRL/dl

Enclosure

cc: Hon. Amy Randall, Town of Sullivan Deputy Town Clerk (w/Enclosure) (*Via E-mail*)
Hon. John M. Becker, Town of Sullivan Supervisor (w/Enclosure) (*Via E-mail*)
Ms. Tanya Pifer, Town of Sullivan Assessor (w/Enclosure) (*Via E-mail*)

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 Sullivan

Local Law No. 1 of the year 2020

A Local Law to Amend Chapter 246 ("Taxation") of the Code of the Town of Sullivan to Add a New Article V "Opting Out of the Real Property Tax Exemption for Solar and Wind Energy Systems and Farm Waste Energy Systems Pursuant to Real Property Tax Law §487"

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

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

of Sullivan as follows:

**TOWN OF SULLIVAN
LOCAL LAW NO. 1-2020**

**A LOCAL LAW TO AMEND CHAPTER 246 ("TAXATION") OF
THE CODE OF THE TOWN OF SULLIVAN TO ADD A NEW ARTICLE V
"OPTING OUT OF THE REAL PROPERTY TAX EXEMPTION
FOR SOLAR AND WIND ENERGY SYSTEMS AND FARM WASTE
ENERGY SYSTEMS PURSUANT TO REAL PROPERTY TAX LAW §487**

Be it enacted by the Town of Sullivan Town Board, as follows:

SECTION 1. LEGISLATIVE FINDINGS AND INTENT

It is the intent of the Town Board of the Town of Sullivan to opt-out of the real property tax exemption for wind and solar energy systems and farm waste energy systems within the jurisdiction and geographic boundaries of the Town of Sullivan. The Town has received multiple applications for solar energy systems to be located within the Town and additional applications are anticipated in the future. These systems are eligible for a real property tax exemption under New York State Real Property Tax Law which would otherwise eliminate real property tax revenue generated for the Town from these systems. New York State Real Property Tax Law authorizes municipalities to opt-out of the real property tax exemption for solar, wind systems and farm waste energy systems provided the municipality enacts a local law "opting out" of the tax exemption. In accordance with Real Property Tax Law § 487, it is the intent of this Local Law that the Town of Sullivan opt-out of the real property tax exemption for solar and wind energy systems and farm waste energy systems.

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

SECTION 2. AUTHORITY

This Local Law is enacted pursuant to New York Real Property Tax Law §487(8), the New York State Constitution, and New York Municipal Home Rule Law §10.

SECTION 3. SECTION 246-15

Chapter 246 ("Taxation") of the Code of the Town of Sullivan is amended to add a new Article V thereto, as follows:

"Article V

§ 246-15 Opting Out of the Tax Exemption for Solar and Wind Energy Systems and Farm Waste Energy Systems Pursuant to Real Property Tax Law §487

Pursuant to and consistent with New York State Real Property Tax Law §487(8) the Town of Sullivan Town Board hereby declares that solar and wind energy systems and farm waste energy systems shall not be exempt from real property taxes within the jurisdiction and geographic boundaries of the Town of Sullivan."

SECTION 4. 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 5. FILING

Pursuant to New York Real Property Tax Law §487(8), following the enactment of this Local Law a copy of this Local Law shall be filed with the Commissioner of the New York State Department of Taxation and Finance and the President of the New York State Energy Research and Development Authority (NYSERDA).

SECTION 6. EFFECTIVE DATE

This Local Law shall be effective upon filing with the office of the Secretary of State.

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 Town of Sullivan was duly passed by the Town Board on January 15, 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 Town of Sullivan was duly passed by the Town Board on ___, 20___, and was (approved/not approved/ repassed after disapproval) by the Town Board and was deemed duly adopted 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 Town of Sullivan was duly passed by the Town Board on ___, 20___, and was (approved/not approved/ repassed after disapproval) by the Town Board on ___, 20___.

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 Town of Sullivan was duly passed by the Town Board on ___, 20___, and was (approved/not approved/ repassed after disapproval) by the Town Board 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.

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.

Rosemary Ezerniak

Hon. Rosemary Ezerniak, Deputy Town Clerk
Town of Sullivan

(Seal)

Date: January 15, 2020