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December 6, 2019

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

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

**Re: New York Real Property Tax Law §487-8 Filing
Town of Van Buren**

To Whom It May Concern:

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 10 of the year 2019, enacted by the Town of Van Buren on December 3, 2019.

The Town of Van Buren 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 Van Buren.

Very truly yours,

COSTELLO, COONEY & FEARON, PLLC

Kevin M. Gilligan

KMG/bd
Enclosure

cc: Town Clerk
Town Supervisor
Town Assessor (w/copy of enc.)

**PROPOSED LOCAL LAW NO. K-2019
TOWN OF VAN BUREN**

**A LOCAL LAW TO AMEND CHAPTER 180 OF THE CODE OF THE TOWN OF VAN
BUREN TO ADD A NEW ARTICLE X TITLED "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 Van Buren Town Board, as follows:

SECTION 1. LEGISLATIVE FINDINGS AND INTENT

It is the intent of the Town Board of the Town of Van Buren 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 Van Buren. The Town has received applications for solar and wind energy systems and farm waste 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 Van Buren opt-out of the real property tax exemption for solar and wind energy systems and farm waste energy systems.

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. ARTICLE X- SECTION 180-29

Chapter 180 of the Code of the Town of Van Buren is amended to add a new Article X thereto, as follows:

"Article X

**§ 180-29 No Tax Exemption for Solar and Wind Energy Systems and Farm
Waste Energy Systems**

Pursuant to and consistent with New York State Real Property Tax Law § 487(8) the Town of Van Buren 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 Van Buren."

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.

**TOWN OF VAN BUREN
TOWN BOARD RESOLUTION**

December 3, 2019

The following resolution was offered by Councilor VanDerWater, who moved its adoption, seconded by Councilor Dudzinski, to wit.

WHEREAS, pursuant to the provisions of the Municipal Home Rule Law, a proposed local law titled Local Law No. K-2019, a local law to amend Chapter 180 of the Code of the Town of Van Buren to add new Article X titled "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," was presented and introduced at a regular meeting of the Town Board of the Town of Van Buren held on November 19, 2019; and

WHEREAS, a public hearing was held on such proposed local law on December 3, 2019, by the Town Board of the Town of Van Buren and proof of publication of notice of such public hearing, as required by law, having been submitted and filed, and all persons desiring to be heard in connection with said proposed local law having been heard, and said proposed local law having been in the possession of the members of the Town Board of the Town of Van Buren in its final form in the manner required by Section 20 of the Municipal Home Rule Law of the State of New York; and

WHEREAS, Volume 6 N.Y.C.R.R., Section 617 of the Regulations relating to Article 8 of the New York State Environmental Conservation Law of New York (SEQRA), requires that as early as possible in the consideration of a proposed action, an involved agency shall make a determination whether a given action is subject to the aforementioned law; and

WHEREAS, on December 3, 2019 the Town Board declared itself lead agency and determined that the enactment of proposed Local Law No. K-2019 is an unlisted action and will have no significant effect on the environment, issuing a negative declaration, thus concluding environmental review under State Environmental Quality Review Act; and

WHEREAS, it is in the public interest to enact said Proposed Local Law No. K-2019.

NOW, THEREFORE, it is

RESOLVED that the Town Board of the Town of Van Buren, Onondaga County, New York, does hereby enact Proposed Local Law No. K-2019 as Local Law No. 10-2019 as follows:

**“LOCAL LAW NO. 10-2019
TOWN OF VAN BUREN**

**A LOCAL LAW TO AMEND CHAPTER 180 OF THE CODE OF THE TOWN OF VAN
BUREN TO ADD A NEW ARTICLE X TITLED “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 Van Buren Town Board, as follows:

SECTION 1. LEGISLATIVE FINDINGS AND INTENT

It is the intent of the Town Board of the Town of Van Buren 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 Van Buren. The Town has received applications for solar and wind energy systems and farm waste 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 Van Buren opt-out of the real property tax exemption for solar and wind energy systems and farm waste energy systems.

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. **ARTICLE X- SECTION 180-29**

Chapter 180 of the Code of the Town of Van Buren is amended to add a new Article X thereto, as follows:

“Article X

§ 180-29 No Tax Exemption for Solar and Wind Energy Systems and Farm Waste Energy Systems

Pursuant to and consistent with New York State Real Property Tax Law § 487(8) the Town of Van Buren 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 Van Buren.”

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.

The question of the adoption of the foregoing resolution was duly put to a vote and upon roll call, the vote was as follows:

Wendy VanDerWater	Councilor	Voted	Yes
Darcie Lesniak	Councilor	Voted	Excused
Mary Frances Sabin	Councilor	Voted	Yes
Howard Tupper	Councilor	Voted	Yes
Ronald Dudzinski	Councilor	Voted	Yes
Patricia Dickman	Councilor	Voted	Yes
Claude Sykes	Supervisor	Voted	Yes

The foregoing resolution was thereupon declared duly adopted.

DATED: December 3, 2019

CERTIFICATE

STATE OF NEW YORK)
COUNTY OF ONONDAGA)

I, the undersigned Clerk of the Town of Van Buren, Onondaga County, New York, **DO**
HEREBY CERTIFY:

That I have compared the foregoing Resolution with the original thereon on file in my Office, and that the same is a true and correct copy of said original and of the whole of said original so far as the same relates to the subject matters therein referred to.

I FURTHER CERTIFY that all members of said Board had due notice of said meeting and that, pursuant to Section 103 of the Public Officers Law, said meeting was open to the general public.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said Town on December 3, 2019.

LYNN MCCORMICK-PRE COURT, Town Clerk

(SEAL)