



December 6, 2016

NYSERDA

John B. Rhodes, President & CEO

17 Columbia Circle

Albany, NY 12203-6399

Dear Mr. Rhodes:

Enclosed please find a copy of Local Law No. 5-2016, to amend the Victor Town Code at Chapter 188 entitled "Taxation" to establish Article VII entitled "Opt-Out of Exemption for Solar, Wind or Farm Waste Energy Systems" pursuant to Real Property Tax Law Section 487, which was adopted by the Victor Town Board on November 28, 2016 and sent to the New York State Department of State for filing on November 30, 2016. Certified Resolution #483 is also enclosed.

Sincerely,

Debra J. Denz

Town Clerk

Encs.

TOWN SUPERVISOR

742-5020

TOWN CLERK

TAX COLLECTOR

742-5080

TOWN JUSTICE

924-5775

924-5262

ASSESSOR

742-5010

BUILDING

DEPARTMENT

742-5035

FINANCE

742-5025

HIGHWAY

DEPARTMENT

924-3323

HISTORIAN

742-5065

PARKS & RECREATION

742-0140

PLANNING & ZONING

DEPARTMENT

742-5040

RECYCLE DEPARTMENT

924-3323

Local Law Filing

New York Department of State
Division of Corporations, State Records and Uniform Commercial Code
One Commerce Plaza, 99 Washington Avenue
Albany, NY 12231-00001
www.dos.ny.gov/corps

(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 Victor
Town
Village

Local Law No. 5 of the year 2016

A local law to amend the Victor Town Code at Chapter 188 entitled "Taxation" to establish
Article VII entitled "Opt-Out of Exemption for Solar, Wind or Farm Waste Energy
Systems" pursuant to Real Property Tax Law Section 487

Be it enacted by the Town Board of the

County
City of Victor as follows:
Town
Village

LOCAL LAW NO. 5 - 2016 TO AMEND THE VICTOR TOWN CODE AT CHAPTER 188
ENTITLED "TAXATION" TO ESTABLISH ARTICLE VII ENTITLED "OPT-OUT OF EXEMPTION
FOR SOLAR, WIND OR FARM WASTE ENERGY SYSTEMS" PURSUANT TO REAL
PROPERTY TAX LAW SECTION 487

BE IT ENACTED, by the Town Board of the Town of Victor, Ontario County, State of New York,
as follows:

Section I. Authorization

The adoption of this Local Law is in accordance with Section 10 of the New York Municipal
Home Rule Law.

Section II. Title and Purpose

This law shall be known as and may be cited as Local Law No. 5 - 2016, to amend the Victor
Town Code at Chapter 188 "Taxation" in order to provide that the exemption for solar, wind or
farm waste energy systems pursuant to real property tax law section 487 shall not be applicable
within the Town of Victor.

Section III. Legislative Findings

The Town Board of the Town of Victor finds and hereby makes the following determination:

A. New York Real Property Tax Law ("NY RPTL") Section 487 automatically provides a real property tax exemption on all solar, wind and farm waste energy systems but allows a municipality to require a property owner of such energy systems to enter into a payment-in-lieu-of-taxes (PILOT) agreement with the municipality; and

B. Payments under any such PILOT agreement may not exceed the value of the taxes otherwise due for the property as improved by such energy systems; and

C. Alternatively, NY RPTL Section 487(8)(a) also allows a municipality to formally opt-out of granting the aforementioned tax exemption and therefore also avoid the need to enact a PILOT agreement requirement for property owners of such energy systems; and

D. Many municipalities and school districts in Ontario County have opted-out of the NY RPTL Section 487 tax exemption, and within the Town of Victor only three governmental entities (the Town, the Village, and Honeoye Falls-Lima School District) have not opted-out of this exemption; and

E. Rather than enacting a requirement that the property owners of such energy systems enter into PILOT agreements, which agreements would still equate to payments in total to the exemption amounts, that opting-out of the tax exemption would be in the best interests of the Town.

Section IV. Amendment

Chapter 188 entitled "Taxation" Article VII entitled "Opt-Out of Exemption for Solar, Wind or Farm Waste Energy Systems" shall be established as follows:

The Town Board of the Town of Victor, County of Ontario, hereby formally opts out of granting the tax exemption for solar, wind, and farm waste energy systems pursuant to NY RPTL Section 487(8)(a), and therefore no tax exemption shall be applicable for such energy systems within the Town as of the effective date of this local law.

Section IV. Validity and Severability

Should any word, section, clause, paragraph, sentence, part or provision of this local law be declared invalid by a Court of competent jurisdiction, such determination shall not affect the validity of any other part hereof.

Section V. Repeal, Amendment and Supersession of Other Laws

All other ordinances or local laws of the Town of Victor which are in conflict with the provisions of this local law are hereby superseded or repealed to the extent necessary to give this local law force and effect during its effective period.

Section VI. Effective Date

This Local Law, after its adoption by the Town Board of the Town of Victor, shall take effect immediately upon its filing with the Office of the Secretary of State of the State of New York.

(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. 5 of 2016 of the ~~(County)(City)(Town)(Village)~~ of Victor was duly passed by the Town Board on November 28, 2016, 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 _____ 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
(Elective Chief Executive Officer*)

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.

Selma J. Denz. Town Clerk

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

(Seal)

Date: 11/30/16



TOWN SUPERVISOR
742-5020

TOWN CLERK
TAX COLLECTOR
742-5080

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924-5262

ASSESSOR
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924-3323

RESOLUTION #483

AFTER PUBLIC HEARING – ADOPT LOCAL LAW NO. ____-2016 TO AMEND THE VICTOR TOWN CODE AT CHAPTER 188 ENTITLED “TAXATION,” TO ESTABLISH ARTICLE VII ENTITLED “OPT-OUT OF EXEMPTION FOR SOLAR, WIND OR FARM WASTE ENERGY SYSTEMS” PURSUANT TO REAL PROPERTY TAX LAW SECTION 487

On motion of Councilman Crowley, seconded by Councilman Tantillo, the following resolution was

ADOPTED BY ROLL CALL VOTE:

Councilman Palermo	AYE
Councilman Crowley	AYE
Supervisor Marren	AYE
Councilman Guinan	AYE
Councilman Tantillo	AYE

WHEREAS, a resolution was duly adopted by the Town Board of the Town of Victor for a public hearing to be held by said Town Board on November 14, 2016 at 7:30 p.m. at the Victor Town Hall, 85 East Main Street, Victor, New York, to hear all interested parties on a proposed Local Law to amend the Victor Town Code at Chapter 188 to opt-out of exemption for solar, wind or farm waste energy systems pursuant to real property tax law section 487; and

WHEREAS, notice of said Public Hearing was duly advertised in accordance with law; and

WHEREAS, said public hearing was duly held on November 28, 2016, at 7:30 p.m. at the Victor Town Hall, 85 East Main Street, Victor, New York, and all parties in attendance were permitted an opportunity to speak on behalf of or in opposition to said Proposed Local Law, or any part thereof; and

WHEREAS, New York Real Property Tax Law Section 487 automatically provides a real property tax exemption on all solar, wind and farm waste energy systems but allows a municipality to require a property owner of such energy systems to enter into a payment-in-lieu-of-taxes agreement with the municipality. Alternatively, a municipality may choose to opt-out of granting the aforementioned exemption; and

WHEREAS, the Town Board finds, after due deliberation, that within the Town of Victor only three entities (the Town, the Village, and Honeoye Falls-Lima School District) have not opted-out of this exemption, and that rather than enacting a requirement that the property owners of such energy systems enter into payment-in-lieu-of-tax agreements, which agreements would still equate to payments in total to the exemption amounts, that opting-out would be in the best interests of the Town to adopt said Local Law; now, therefore, be it

RESOLVED, that the Town Board of the Town of Victor hereby adopts said Local Law No. ____ of 2016, entitled “Local Law # ____-2016 to amend the Victor Town Code at Chapter 188 entitled “Taxation,” to establish Article VII entitled “Opt-Out of Exemption for Solar, Wind or Farm Waste Energy Systems” pursuant to Real Property Tax Law Section 487 as follows:

LOCAL LAW NO. _____-2016 TO AMEND THE VICTOR TOWN CODE AT CHAPTER 188 ENTITLED "TAXATION," TO ESTABLISH ARTICLE VII ENTITLED "OPT-OUT OF EXEMPTION FOR SOLAR, WIND OR FARM WASTE ENERGY SYSTEMS" PURSUANT TO REAL PROPERTY TAX LAW SECTION 487

BE IT ENACTED, by the Town Board of the Town of Victor, Ontario County, State of New York, as follows:

Section I. Authorization

The adoption of this Local Law is in accordance with Section 10 of the New York Municipal Home Rule Law.

Section II. Title and Purpose

This law shall be known as and may be cited as Local Law No. _____-2016, to amend the Victor Town Code at Chapter 188, "Taxation" in order to provide that the exemption for solar, wind or farm waste energy systems pursuant to real property tax law section 487 shall not be applicable within the Town of Victor.

Section III. Legislative Findings

The Town Board of the Town of Victor finds and hereby makes the following determination:

A. New York Real Property Tax Law ("NY RPTL") Section 487 automatically provides a real property tax exemption on all solar, wind and farm waste energy systems but allows a municipality to require a property owner of such energy systems to enter into a payment-in-lieu-of-taxes (PILOT) agreement with the municipality; and

B. Payments under any such PILOT agreement may not exceed the value of the taxes otherwise due for the property as improved by such energy systems; and

C. Alternatively, NY RPTL Section 487(8)(a) also allows a municipality to formally opt-out of granting the aforementioned tax exemption and therefore also avoid the need to enact a PILOT agreement requirement for property owners of such energy systems; and

D. Many municipalities and school districts in Ontario County have opted-out of the NY RPTL Section 487 tax exemption, and within the Town of Victor only three governmental entities (the Town, the Village, and Honeoye Falls-Lima School District) have not opted-out of this exemption; and

E. Rather than enacting a requirement that the property owners of such energy systems enter into PILOT agreements, which agreements would still equate to payments in total to the exemption amounts, that opting-out of the tax exemption would be in the best interests of the Town.

Section IV. Amendment

Chapter 188 entitled "Taxation" Article VII entitled "Opt-Out of Exemption for Solar, Wind or Farm Waste Energy Systems" shall be established as follows:

The Town Board of the Town of Victor, County of Ontario, hereby formally opts out of granting the tax exemption for solar, wind, and farm waste energy systems pursuant to NY RPTL Section 487(8)(a), and therefore no tax exemption shall be applicable for such energy systems within the Town as of the effective date of this local law.

Section IV. Validity and Severability

Should any word, section, clause, paragraph, sentence, part or provision of this local law be declared invalid by a Court of competent jurisdiction, such determination shall not affect the validity of any other part hereof.

Section V. Repeal, Amendment and Supersession of Other Laws

All other ordinances or local laws of the Town of Victor which are in conflict with the provisions of this local law are hereby superseded or repealed to the extent necessary to give this local law force and effect during its effective period.

Section VI. Effective Date

This Local Law, after its adoption by the Town Board of the Town of Victor, shall take effect immediately upon its filing with the Office of the Secretary of State of the State of New York.

And be it further RESOLVED, that the Town Clerk be and she hereby is directed to enter said Local Law in the minutes of this meeting and to give due notice of the adoption of said local law to the Town Assessor, Secretary of State of New York, the Commissioner of Taxation and Finance and to the president of the New York State Energy Research and Development Authority.

State of New York)
County of Ontario)

I do hereby certify that I have compared the preceding with the original thereof, on file in the Office of the Clerk of the Town of Victor, New York, and that the same is a correct transcript there from and of the whole of said original; and that said original was duly adopted at a meeting of the Town Board of the Town of Victor, New York on November 28, 2016.

Given under my hand and official seal



*Debra J Denz, Town Clerk of the
Town of Victor, New York*