

**TOWN OF HEBRON
COUNTY OF WASHINGTON, STATE OF NEW YORK**

LOCAL LAW NO. 5 OF 2025

**A LOCAL LAW PURSUANT TO REAL PROPERTY TAX LAW SECTION 487(8)(a)
PROVIDING THAT NO EXEMPTION UNDER SECTION 487 SHALL BE
APPLICABLE FOR THE PURPOSE OF TOWN TAXATION WITH RESPECT TO ANY
SOLAR OR WIND ENERGY OR FARM WASTE ENERGY SYSTEM**

BE IT ENACTED, by the Town Board of the Town of Hebron, New York, as follows:

Section 1. Title & Statement of Intent.

It is the intent of the Town of Hebron to remove the exemption from Town taxation contained in New York State Real Property Tax Law (RPTL) §487 for solar, wind energy or farm waste energy systems.

Section 2. Authority.

The authority for this local law is RPTL §487(8)(a) which provides that a county, city, town or village may by local law or a school district, other than a school district to which article fifty-two of the education law applies, may by resolution provide that no exemption under this section shall be applicable within its jurisdiction with respect to any solar or wind energy system or farm waste energy system which began contrition subsequent to January first, nineteen hundred ninety-one or the effective date of such local law, ordinance or resolution, whichever is later.

Section 3. Removal of Exemption.

Pursuant to this local law, the exemption provided by RPTL §487 is hereby removed for the purposes of Town taxation and no such exemption shall be granted.

Section 4. Separability.

If any provision of this local law or the application thereof to any person or circumstance shall be held invalid, the remainder of this local law and the application of such provisions to other persons or circumstances shall not be affected thereby.

Section 5. Filing.

In addition to filing with the Secretary of State, this local law shall be filed with the Office of Real Property Services, and an additional copy shall be provided to the President of the New York State Energy Research and Development Authority.

Section 6. Effective Date.

This local law shall take effect upon filing in the office of the Secretary of New York State.

Real Property Tax Law Section 487— Exemption from taxation for certain energy systems

Under Section 487 of New York State Real Property Tax [Law](#) (RPTL), taxing jurisdictions are required to file copies of local laws and resolutions pertaining to the energy system exemption with the Department of Taxation and Finance and the New York State Energy Research and Development Authority (NYSERDA). NYSERDA provides this portal for easy digital filing of these local laws and resolutions.

NYSERDA notes that these local laws and resolutions are adopted and rescinded by local taxing jurisdictions, not NYSERDA or any other agency or department of New York State. Changes may be made periodically to the local laws and resolutions. Therefore, unless a copy of the relevant local law or resolution is filed by the taxing jurisdiction, NYSERDA shall not be aware of such changes.

NOTE: This form does not save work as you go. If you are unable to complete it in one session, go to the bottom of the Form, click Save, then enter your email address to receive a copy of your submission link. Use the link to return and complete the Form.

When you complete and submit the form, you will receive a confirmation and a tracking number on your screen to print or save. Refer to this tracking number to check on the status of your request.

If you have any questions, contact NYSERDA's Records Management Officer at RMO@nyserda.ny.gov.

All fields marked with * are required and must be filled.

Jurisdiction Name	Town of Hebron
Jurisdiction Type	Town
Jurisdiction Website	https://www.hebronny.gov/
County	Washington
Address	3161 County Route 30 Salem, New York, 12865
First and Last Name	Dorothy Worthington
Title	Town Clerk
Email	dworthington6659@gmail.com
Phone Number	(518) 854-3384

Uploads

Local law or resolution attachment

Hebron Local Law Section 487.pdf

Type of Filing

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