

**A LOCAL LAW OPTING OUT OF THE REAL PROPERTY TAX
EXEMPTION FOR SOLAR AND WIND ENERGY SYSTEMS
PURSUANT TO REAL PROPERTY TAX LAW §487**

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

SECTION 1. LEGISLATIVE FINDINGS AND INTENT

It is the intent of the Town Board of the Town of Nelson to opt out of the real property tax exemption for wind and solar energy systems within the jurisdiction and geographic boundaries of the Town of Nelson. The Town has received multiple inquiries for solar or wind energy systems to be located within the Town and additional inquiries/applications are anticipated in the future. These systems are currently 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 and wind 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 Nelson opt out of the real property tax exemption for solar and wind 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. OPTING OUT OF THE TAX EXEMPTION FOR SOLAR AND WIND 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 Nelson Town Board hereby declares that solar and wind energy systems shall not be exempt from real property taxes within the jurisdiction and geographic boundaries of the Town of Nelson.

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.

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.

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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	Nelson
Jurisdiction Type	Town
Jurisdiction Website	www.townofnelson-ny.com/
County	Madison
Address	4085 Nelson Road Cazenovia, New York, 13035
First and Last Name	Stacy Marris
Title	Attorney for the Town of Nelson (Costello, Cooney & Fearon, PLLC)
Email	smarris@ccf-law.com
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