

TOWN OF PHILADELPHIA

33019 U.S. Rt.11

Philadelphia, NY 13676

Phone: (315) 642-3421 | Fax: (315) 642-0421

RESOLUTION # 3 OF 2025

RESOLUTION ENACT A LOCAL LAW OPTING OUT OF TAX EXEMPTION RPTL §487

WHEREAS, the Town Board for the Town of Philadelphia, New York has devoted considerable time and attention to Wind and Solar Energy issues including efforts to exempt from taxation certain solar or wind energy systems and/or farm waste energy systems; and

WHEREAS, Real Property Tax Law §487 exempts Real Property taxation on solar or wind energy systems or farm waste energy systems for a period of fifteen (15) years; and

WHEREAS, Real Property Tax Law §487 authorizes a Town to enact by Local Law legislation providing that no exemption shall be applicable within the Town and with respect to any solar or wind energy and/or farm waste energy systems which began construction after the effective date of this Local Law.

NOW, THEREFORE, BE IT RESOLVED, by the Town Board of the Town of Philadelphia, New York as follows:

1. The forgoing recitation is incorporated herein and made a part hereof as if set forth hereafter.
2. The Town Board hereby enacts the Local Law titled "Opt Out of Tax Exemption – RPTL 487" as being in the best interests of the Town of Philadelphia.
3. The Supervisor for the Town of Philadelphia and the Town Clerk for the Town of Philadelphia, their respective agents and employees are authorized to sign all documents and take all steps necessary to enact this legislation.

4. This Legislation shall be filed with the New York State Department of State; the President of the New York State Energy Research and Development Authority; and with the New York State Commission of Taxation and Finance.

5. This Resolution shall take effect immediately.

The foregoing Resolution was offered by Board Member, WATSON, and seconded by Board Member, CARPENTER, and upon roll call vote of the Board was duly adopted as follows:

Jeffrey Sands, Supervisor	Yes <u>✓</u>	No <u> </u>
Sandra Carpenter	Yes <u>✓</u>	No <u> </u>
Robert Watson	Yes <u>✓</u>	No <u> </u>
Kirby Klock	Yes <u>✓</u>	No <u> </u>
Dean Gleisner	~~Yes~~ <u>ABSENT</u>	~~No~~ <u> </u>

Dated: March 12, 2025

Brenda Y Brawe
Brenda Brown - Town Clerk

TOWN OF PHILADELPHIA

LOCAL LAW NO. 1 FOR 2025

A LOCAL LAW OPTING OUT OF TAX EXEMPTION PROVIDED BY NY RPTL §487

Article 1. - Statement of Authority.

The Town Board of the Town of Philadelphia, pursuant to the authority granted it under Section 487 of the Real Property Tax Law and the Municipal Home Rule Law of the State of New York, hereby enacts as follows:

Article 2. - Statement of Purpose and Findings.

The Town Board of the Town of Philadelphia finds that it is in the best interest of the Town of Philadelphia and the citizens and its tax base, to opt-out of the solar and wind energy or farm waste energy tax exemption in accordance with the provision contained at Real Property Tax Law Section 487(8), and enact legislation that no exemption under Real Property Tax Law Section 487 shall be applicable within the Town of Philadelphia with respect to any solar or wind energy system or farm waste energy constructed subsequent to the effective date herein. It is the purpose of this local law to opt-out of the exemption provision of Section 487 of the Real Property Tax Law regarding exemption from taxation for certain solar or wind energy or farm waste energy systems.

Article 3. - Enactment.

The Town Board of the Town of Philadelphia hereby enacts a local law of the Town of Philadelphia Code titled Solar/Wind Energy and Alternate Energy Systems Opt-Out (RPTL 487) stated as follows:

Solar/Wind and Alternate Energy Exemption

Henceforth no exemption under Section 487 of the Real Property Tax Law shall be applicable in the Town of Philadelphia for solar and wind energy systems or farm waste energy systems, including, but not limited to micro-hydroelectric energy systems, full cell electric generating systems, micro-combined heat and power generating systems and electric energy storage systems.

Article 4 – Severability.

If any part of this local law shall be found to be void, voidable, or unenforceable for any reason whatsoever, it shall not affect the validity or enforceability of any remaining section or provision of this law.

Article 5. – Effective Date.

This local law shall become effective immediately upon filing with (a) NYS Secretary of State, (b) NYS Board of Equalization and Assessment and (c) the President of the New York State Energy Research and Development Authority.

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 Philadelphia

Local Law No. 1 of the year 2025

A local law to Opt-Out of RPTL §487
(Insert Title)

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

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

of Philadelphia as follows:

SEE ATTACHED

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

(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. 1 of 2025 of the ~~(County)(City)(Town)(Village)~~ of Philadelphia was duly passed by the Town Board on 03/18 2025, 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 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.

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

Date: March 13, 2025

(Seal)

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 Philadelphia
Jurisdiction Type	Town
County	Jefferson
Address	33019 US RT 11 Philadelphia, New York, 13676
First and Last Name	NYSERDA Employee
Email	rmo@nyserda.ny.gov
Phone Number	(518) 862-1090

Uploads

Local law or resolution attachment



TownofPhiladelphia13676.pdf

Type of Filing

Tracking Number

RPTL487_00000000376