

RESOLUTION #23-067 A RESOLUTION OF THE TOWN BOARD OF THE TOWN OF VIRGIL TO ADOPT THE PROPOSED LOCAL LAW #3 OF 2023 TO OPT OUT OF REAL PROPERTY TAX LAW SECTION 487

WHEREAS, the Town of Virgil has authorized the Attorney for the Town to draft a local law for the town to Opt out of NYS Real Property Tax Law Section 487; and

WHEREAS, the proposed local law was prepared by the Attorney and presented to the Town Board and a public hearing was held on May 11, 2023; and

WHEREAS, the Town of Virgil, after careful study, has considered the local law for adoption; and

WHEREAS, the Town of Virgil has undertaken an environmental review of the adoption of said local law and has made a determination of significance as required under the State Environmental Quality Review Act (negative declaration); and

WHEREAS, the Town Board has determined that it is in the best interest of the residents of the Town of Virgil that the Town opt out of RPTL Section 487 so that solar installations are taxed on the value of the improvements installed and not on the value of the vacant land.

NOW THEREFORE BE IT RESOLVED that Local Law #3 of 2023 opting the Town of Virgil out of RPTL Section 487 is hereby approved and adopted by the Town Board of the Town of Virgil.

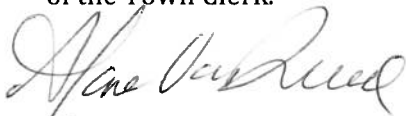
The foregoing resolution was proposed by councilperson Jereme Stiles and seconded by council person Eric Snow, and the resolution was duly put to vote on roll call, which resulted as follows:

Those voting Aye: Councilperson Gary Pelton
 Councilperson Matthew Denniston
 Councilperson Jereme Stiles
 Councilperson Eric Snow
 Supervisor John Kaminski

Those voting Nay: None

The resolution was there upon duly adopted at the regular meeting of the Town Board of the Town of Virgil on May 11, 2022.

I certify this to be a true and accurate copy of the official Town Board resolution on file in the office of the Town Clerk.



Alane Van Donsel
Virgil Town Clerk



Local Law #3 of 2023. A local law to opt-out of section 487 of the New York State Real Property Tax Law.

Be it enacted by the Town Board of the Town of Virgil as follows:

ARTICLE 1. TITLE

This Local Law shall be referred to as "LOCAL LAW #3 of 2023 – A LOCAL LAW TO OPT-OUT OF SECTION 487 OF THE NEW YORK STATE REAL PROPERTY TAX LAW."

ARTICLE 2. PURPOSE

It is the intent of this Local Law to provide NO exemption from taxation as authorized in Real Property Tax Law §487 subdivision 8.

ARTICLE 3. LEGISLATIVE AUTHORITY

This Local Law is enacted pursuant to subdivision 8 of §487 of the Real Property Tax Law of the State of New York, as well as the Municipal Home Rule Law (MHRL), with the procedural provisions of the MHRL controlling.

ARTICLE 4. ELIMINATION OF EXEMPTION

The Town Board of the Town of Virgil shall not permit any exemption within its jurisdiction pursuant to §487 of the Real Property Tax Law of the State of New York with respect to any solar energy systems or any other energy system defined in RPTL §487(1), constructed subsequent to the effective date of this Local Law.

ARTICLE 5. SAVINGS CLAUSE

If any clause, sentence, paragraph, word, section or part of this local law shall be adjudged by any court of competent jurisdiction to be unconstitutional, illegal or invalid, such judgment, order and/or decision shall not affect, impair or invalidate the remainder thereof, but shall be confined in its operation of the clause, sentence, paragraph, section or part thereof directly involved in the controversy in which such judgment shall have been rendered.

ARTICLE 6. EFFECTIVE DATE

This Local Law shall take effect immediately upon filing with the Secretary of State of New York in accordance with Municipal Home Rule Law §27. The Town shall also file this local law with the Commissioner of the New York State Department of Tax and Finance and with the President of the New York State Energy Research and Development Authority (NYSERDA).



NYSERDA

Real Property Tax Law Section 487 NYSERDA

Submitted On:

May 17, 2023, 12:48PM EDT

Jurisdiction Name	Town of Virgil
Jurisdiction Type	Town
Jurisdiction Website	https://virgilny.org/
County	Cortland
Street Address	1176 Church Street
Street Address 2	
City	Cortland
State	NY
Zip/Postal Code	13045
First and Last Name	Daniel Ellis
Title	Attorney
Email	dellisii@yahoo.com
Phone Number	5187089798
Phone Extension	
Local law or resolution attachment	Resolution and Law Town of Virgil.pdf
Type of Filing	Opt-out
Tracking ID	RPTL487_0000298
User's Session Information	IP Address: 173.45.176.213 Referrer URL: https://www.nyserda.ny.gov/