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**WATERTOWN CITY SCHOOL DISTRICT
RESOLUTION PROHIBITING TAX EXEMPTIONS
UNDER REAL PROPERTY TAX LAW §487**

At a Regular Meeting of the Board of Education (the "Board") of the Watertown City School District (the "District"), held at H.T. Wiley Intermediate School, District Office Conference Room, on the 5th day of December, 2017.

The meeting was called to order by the Board President and, upon roll call being called, the following were:

PRESENT: Cully Goss
Jeff Wekan
Michael Struder
Bridgette Gates

Nancy Henry
Maria Masera
Beth Lindeman

ABSENT: _____

Upon the recommendation of the Superintendent of Schools, the following resolution was offered by Jeff Wekan, and seconded by Bridgette Gates, to wit:

WHEREAS, Section 487(2) of the New York State Real Property Tax Law as enacted prior to December 31, 2017 authorizes an exemption from real property taxes for certain alternative energy projects, including a solar energy system, wind energy system, or a farm waste energy system approved in accordance with the provisions of section 487 of the Real Property Tax Law;

WHEREAS, Section 487(2) of the New York State Real Property Tax Law as amended and effective on and after January 1, 2018 authorizes an exemption from real property taxes for certain alternative energy projects, including a solar energy system, wind energy system, farm waste energy system, micro-hydroelectric energy system, fuel cell electric generating system, micro-combined heat and power generating equipment system, electric energy storage equipment,

and electric energy storage system approved in accordance with the provisions of section 487 of the Real Property Tax Law;

WHEREAS, Section 487(8) of the New York State Real Property Tax Law also provides that, notwithstanding the authorized exemption, a board of education of a school district may adopt a resolution to provide that no such exemption shall be applicable within its jurisdiction with respect to any energy generation or storage system constructed subsequent to the effective date of such resolution;

WHEREAS, this Board has determined that no such exemption should be applicable within its jurisdiction with respect to any energy generation or storage system constructed in accordance with the provisions under section 487 of the Real Property Tax Law as identified above subsequent hereto;

WHEREAS, this Board has determined it to be in the District's best interests to adopt a resolution declaring that no exemption under Section 487 of New York's Real Property Tax Law with respect to any energy generation or storage system constructed in accordance with the provisions under section 487 of the Real Property Tax Law shall be applicable within its jurisdiction.

NOW, THEREFORE, BE IT RESOLVED, by the Board as follows:

Section 1. This Board hereby declares that, pursuant to New York State Real Property Tax Law 487(8), no exemption under New York State Real Property Tax Law 487(2) shall be applicable within its jurisdiction with respect to any energy generation or storage system constructed in accordance with the provisions under section 487 of the Real Property Tax Law constructed after the effective date of this resolution.

Section 2. Upon adoption of this resolution, the District Clerk is hereby directed to file copies of this resolution with the State Board of Real Property Services, the President of the New York State Energy and Research Development Authority, the New York State Tax Department Office of Counsel, and the County's office of Real Property Tax.

Section 3. This resolution shall take effect immediately.

The question of the adoption of the foregoing resolution was duly put to a vote on roll call,
which resulted as follows

Beth A. Linderman	Voting <u>Yea</u>
Maria T Mesires.....	Voting <u>Ny</u>
Bridgette R. Gates.....	Voting <u>Yea</u>
Culley T. Gosier.....	Voting <u>Yea</u>
Nancy C. Henry	Voting <u>Yea</u>
Michael R. Struchen	Voting <u>Yea</u>
Jeffrey A. Wekar.....	Voting <u>Yea</u>

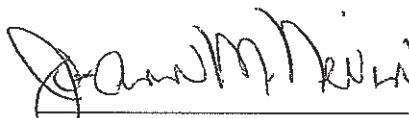
The resolution was thereupon declared duly adopted.

CERTIFICATION

I, Jo-Ann Nevin, Clerk of the Board of the WATERTOWN CITY SCHOOL DISTRICT, DO HEREBY CERTIFY:

1. That I have compared the foregoing resolution of the Board of Education of the WATERTOWN CITY SCHOOL DISTRICT, adopted the 5th day of December, 2017, with the original thereof on file in my office, and the same is a true and correct copy of said original and of the whole of said original so far as the same relates to the subject matters therein referred to, and
2. That all members of the Board of Education of said school district had due notice of said meeting, and
3. That, pursuant to §103 of the Public Officers Law (Open Meetings Law), said meeting was open to the general public.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the Board of Education of the WATERTOWN CITY SCHOOL DISTRICT, Watertown, New York this 6th day of December, 2017.



Jo-Ann M. Nevin
Clerk of the Board

[SEAL]

RESOLUTION

At a Regular Meeting of the Board of Education of the Lyons Central School District (the "Board of Education"), held on November 14, 2017 at 10 Clyde Road, Lyons, County of Wayne, State of New York;

The meeting was called to order by Robert Groom, President of the Board of Education, and upon roll being called, the following members were:

PRESENT: **Robert Groom, Board President**
 Hope Alexanian, Board Vice President
 Carol DeCook, Board Member
 Rena Reed, Board Member
 Nancy Sheremeta, Board Member

ABSENT: **Howard Albrecht, Board Member**
 Paul Fera, Board Member

OTHERS ALSO PRESENT: **Donald Putnam, Superintendent**
 Mike Pangallo, Asst. Supt. for Business
 Wendy Odit, District Clerk

The following Resolution was offered by Hope Alexanian, and seconded by Carol DeCook.

WHEREAS, Real Property Tax Law §487 provides that certain solar or wind energy systems or farm waste energy systems are exempt from real property taxation for a period of fifteen years; and

WHEREAS, Real Property Tax Law §487 further provides that effective January 1, 2018, certain micro-hydroelectric energy systems, fuel cell electric generating systems, micro-combined heat and power generating equipment systems and electric energy storage equipment and electric energy storage systems are exempt from real property taxation for a period of fifteen years; and

WHEREAS, Real Property Tax Law §487 permits a school district to adopt a resolution providing that the exemption under Real Property Tax Law §487 shall not apply within its jurisdiction to such energy system projects which begin construction subsequent to the effective date of such resolution.

WHEREAS, the Board of Education desires to adopt a resolution opting out of the tax exemption under Real Property Tax Law §487.

NOW, THEREFORE, BE IT RESOLVED that:

1. The tax exemption made available by Real Property Tax Law §487 shall not be applicable within the boundaries of the Lyons Central School District with respect to any solar or wind energy systems or farm waste energy systems constructed subsequent to the date of this Resolution.
2. The tax exemption made available by Real Property Tax Law §487 shall not be applicable within the boundaries of the Lyons Central School District with respect to any micro-hydroelectric energy systems, fuel cell electric generating systems, micro-combined heat and power generating equipment systems and electric energy storage equipment and electric energy storage systems constructed subsequent to the date of this Resolution.
3. This Resolution shall take effect immediately.

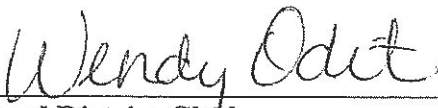
The question of the adoption of the foregoing Resolution was duly put to a vote, which resulted as follows:

AYES: _____ 5 _____

NAYS: _____ 0 _____

The Resolution was thereupon declared adopted.

Dated: _____ 11/15/2017 _____



School District Clerk
Lyons Central School District