



Wayne Central School District

Christine Quinlan
Director of Finance and Operations
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President of NYS Energy Research and Development Authority
17 Columbia Circle
Albany, NY 12203-6399

October 20, 2025

To Whom it May Concern,

Please find the enclosed Board of Education resolution to opt out of Real Property Tax Law section 487 for the Wayne Central School District effective October 9th, 2025, as well as the excerpt from the meeting minutes indicating the board approval. Additional copies were provided to Wayne County and the NYS Department of Taxation and Finance.

Please let me know if you there is anything else you need.

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WAYNE CENTRAL SCHOOL DISTRICT

6200 Ontario Center Road P.O. Box 155 □ Ontario Center, New York 14520-0155

Board of Education

EXCERPT OF MINUTES FROM October 9, 2025

At a regular meeting of the Board of Education of Wayne Central School District, of the Towns of Ontario, Walworth, Wayne County, New York, held at James A. Beneway High School, 6200 Ontario Center Road, Ontario Center, New York, in said school district on the 9th day of October 2025, at 6:30 p.m., the following was acted upon.

Made a motion to approve Board Business, Item A

The Board of Education of the Wayne Central School District hereby approves the resolution to opt out of the tax exemption under Real Property Tax Law §487.

Motion by Kate Baranek, second by Kelly J. Corey

Final Resolution: Motion Carried

Yes: Steve Gallaher, Carrie Resch, Daniel Wildey, Amy Miller, Kelly J. Corey, Dennis Landry, Kate Baranek, Andrew Whitaker



Nanette M. Landis-Coro
District Clerk



Wayne Central School District

Business Office

P.O. Box 155

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Ontario Center, NY 14520

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**** MEMORANDUM ****

To: Joseph Siracuse, Superintendent of Schools
From: Christine Quinlan, Director of Finance and Operations
Date: October 9, 2025
Re: RPTL Section 487 Exemption Resolution

WHEREAS, Real Property Tax Law §487 provides that 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 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 will be exempt from real property taxation for a period of fifteen years; and

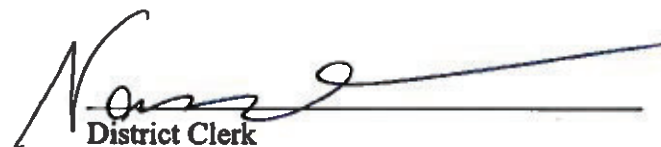
WHEREAS, Real Property Tax Law §487 permits a school district to adopt a resolution providing that the exemption under Real Property Tax Law §487 shall not apply within its jurisdiction to such energy system projects which begin construction subsequent to the effective date of such resolution; and

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

THEREFORE, BE IT RESOLVED that:

1. The tax exemption made available by Real Property Tax Law §487 with respect to any solar or wind energy systems or farm waste energy systems shall not be applicable within the boundaries of the Wayne Central School District.
2. The tax exemption made available by Real Property Tax Law §487 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 shall not be applicable within the boundaries of the Wayne Central School District.
3. This Resolution shall take effect immediately.

Dated: 10/9/25


District Clerk
Wayne Central School District