

West Genesee Central School District

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David C. Bills
Superintendent of Schools

January 8, 2020

Via Certified First Class Mail

Alicia Barton, President
NYS Energy Research and Development Authority
17 Columbia Circle
Albany, New York 12203-6399

Re: West Genesee Central School District Resolution Opting Out of Tax Exemptions Under Real Property Tax Law §487

Dear Ms. Barton,

On August 24, 2017, a fully executed resolution opting out of the exemptions under Section 487 of the Real Property Tax Law with respect to any solar or wind energy system or farm waste energy system was sent to you.

It has come to my attention that the updated resolution, approved on February 28, 2018, may not have been sent to you. You will find it enclosed.

Please contact me with any questions or concerns, or if any further action is necessary.

Very truly yours,

David C. Bills
Superintendent of Schools

Enclosure

WEST GENESEE CENTRAL SCHOOL DISTRICT

The following is an excerpt taken from the minutes of the Board of Education of the West Genesee Central School District meeting held **February 28, 2018** at the West Genesee High School LGI:

K. Motion: Neil Widrick

It is recommended that the following resolution be approved:

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, the School District Board of Education previously adopted a resolution providing that the exemption under Real Property Tax Law §487 shall not apply within its jurisdiction; and

WHEREAS, Governor Cuomo signed into law Chapter 336 amending Real Property Tax Law §487; and

WHEREAS, effective January 1, 2018, Real Property Tax Law §487 will further provide 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.

NOW, THEREFORE, BE IT RESOLVED that:

1. The Board of Education reaffirms its prior resolution that the tax exemption under the Real Property Tax Law §487 shall not be applicable within the boundaries of the West Genesee Central School District with respect to any solar or wind energy systems or farm waste energy systems.

2. The tax exemption made available by Real Property Tax Law §487 shall not be applicable within the boundaries of the West Genesee 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.

Second: Joseph Simon

Approved 9 – 0

Dated: 1/8/20


Paul E. Pelton, District Clerk

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