

TOWN OF NORTH EAST

LOCAL LAW NO. __ OF THE YEAR 2018

BE IT ENACTED by the Town Board of the Town of North East as follows:

Section I: Title.

This Local Law shall be entitled as: “A Local Law Requiring the Owner of a Property which includes a Solar Farm Energy System Approved Pursuant to the Provisions of §170-73 of the Town Code to Enter into a Contract for Payments In Lieu of Taxes”.

Section II: Amendments to Town Code Establishing Article 7 of Chapter 100.

The Town of North East Town Code is hereby amended to establish a new Article V of Chapter 155 of the Town Code entitled: “Pilot for Solar Farms Entitled to Exemption from Taxation Pursuant to the Provisions of Real Property Law §487”.

§120-1. Purpose and Intent

The Town of North East enacted Local Law No. 3 of the year 2018 entitled: “A Local Law to Regulate Solar Energy Systems and Facilities and to Amend the Schedule of Use Regulations to Provide for those Facilities”, upon a finding that it is in the public interest to provide for and encourage renewable energy systems and a sustainable quality of life, and to facilitate the development and operation of renewable energy systems based upon sunlight while minimizing the adverse impacts on neighboring properties so as to protect the public health, safety and welfare.

Section 487(2) of the Real Property Tax Law (RPTL) provides, in relevant part, that real property which includes a solar energy system in accordance with the provisions of said section, shall be exempt from taxation to the extent of any increase in the value thereof by reason of the

inclusion of such solar energy system for a period of fifteen (15) years. RPTL §487(6) provides, in relevant part, that such exemption shall be granted only upon the application by the owner of real property on a form prescribed and made available by the Commissioner in cooperation with the New York State Energy Research and Development Authority.

RPTL §487(8)(a) provides, in relevant part, that a Town may by resolution or local law provide that no exemption under this section of the law shall be applicable within its jurisdiction with respect to any solar energy system which began construction subsequent to January 1, 1991 or the effective date of such local law, ordinance or resolution, whichever is later. The Town of North East has not, to date, adopted such a local law or resolution. RPTL §487(9)(a) provides, in relevant part, that a Town which has not acted to remove the exemption under said section may require the owner of a property which includes a solar system which meets the requirements of RPTL §487 to enter into a contract for Payments in Lieu of Taxes (PILOT). Said section also provides, in relevant part, that such contract may require payment of annual amounts in amounts not to exceed the amounts which would otherwise be payable but for the exemption under this section. In addition, RPTL §487(9)(a) provides that if the owner or developer of such a system provides written notification to the Town of its intent to construct such a system, then in order to require the owner or developer of such system to enter into a contract for Payments in Lieu of Taxes (PILOT), such taxing jurisdiction must notify such owner or developer of its intent to require a contract for Payments in Lieu of Taxes within sixty (60) days of receiving the written notification. The Town Board has determined that it would be in the best interests of the Town and its citizens to require the owner of a property which includes a “solar farm” as that term is defined in §170-73(B) of the Town Code, and permitted pursuant to the provisions of §170-73 of the Town Code, to enter into such a PILOT Agreement.

Section V: Supersession

This local law is hereby adopted pursuant to the provisions of RPTL §487, §10 of the New York State Municipal Home Rule Law and §10 of the New York State Statute of Local Governments. It is the intent of the Town Board to supersede any provisions of the New York State Law to the extent that they may be inconsistent with the provisions of this Local Law.

Section VI: Effective Date.

This local law shall take effect immediately upon filing in the Office of the New York State Secretary of State in accordance with Section 27 of the Municipal Home Rule Law.