

Town of Sharon
Local Law # 1 of the Year 2020
Opting Out of Real Property Tax Law Section 487

A local law pursuant to NYS Real Property Tax Law Section 487(8)(a) Opting Out of NYS Real Property Tax Law Section 487 exemptions for Real Property which includes any Solar Energy System, Wind Energy System, Farm to Waste Energy System Projects, micro hydroelectric energy system, fuel cell electric generating system, micro-combined heat and power generating equipment system, electric energy storage equipment or electric energy storage system, or fuel-flexible linear generator electric generating system or any other renewable energy system.

Section I.

The purpose of this Town of Sharon local law # 1 of 2020 is to opt out of the real property tax exemption provided by Real Property Tax Law (“RPTL”) Section 487 in order to capture tax revenues from the development of solar energy systems, wind energy systems, farm waste energy systems, micro hydroelectric energy systems, fuel cell electric generating systems, micro-combined heat and power generating equipment systems, electric energy storage equipment or electric energy storage system, or fuel-flexible linear generator electric generating systems, or any other renewable energy system. By opting out, these types of facilities will no longer be exempt from real property taxation, will be placed as taxable on the assessment rolls of the Town, will generate tax revenue, and be treated equally with other non-exempt commercial properties within the Town.

Section II.

No exemption under RPTL Section 487 shall be applicable within the Town of Sharon’s jurisdiction with respect to solar energy systems, wind energy systems and farm waste energy systems, micro hydroelectric energy systems, fuel cell electric generating systems, micro-combined heat and power generating equipment systems, electric energy storage equipment or electric energy storage systems or fuel-flexible linear generator electric generating systems or any other renewable energy system.

Section III.

The invalidity or unenforceability of any section, subsection, paragraph, sentence, clause, provision or phrase of the aforementioned sections, as declared by the valid judgement of any court of competent jurisdiction to be unconstitutional, shall not affect the validity or enforceability of any other section, subsection, paragraph, sentence, clause, provision, or phrase, which shall remain in full force and effect.

Section IV.

This local law is enacted pursuant to the authority granted by RPTL Section 487(8), as well as the NYS Municipal Home Rule Law (“MHRL”), with the procedural provisions of the MHRL controlling. To the extent that this local law is inconsistent with RPTL Section 487, this local law shall supersede those laws.

Section V.

Any and all prior Resolutions, Local Laws, rules and regulations of the Town which may be inconsistent or conflict with the provisions of this Local Law are hereby repealed to the extent of such conflict or inconsistency.

Section VI.

This law shall be effective immediately upon filing with the NYS Secretary of State.

Section VII.

In accordance with RPTL Section 487(8)(a), the Town Clerk shall 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.