

SOLAR, WIND AND FARM ENERGY
OPT OUT OF TAX EXEMPTION

Local Law No. 5 of the Year 2016

**A Local Law Opting Out of the Solar, Wind and Farm Energy
Real Property Tax Exemption Provided by RPTL Section 487**

Adopted June 27, 2016

Section 1. Purpose

The purpose of this local law is to opt the Town of Kirkwood out of the real property tax exemption provided for under Real Property Tax Law Section 487 concerning real property that includes solar, wind or farm waste energy systems, as provided for by Real Property Tax Law Section 487(8).

Section 2. Definitions.

As used in this article, unless otherwise expressly stated, definitions shall be as set forth in Section 487 of the New York State Real Property Tax Law.

Section 3. Elimination of exemption.

As provided for by Real Property Tax Law Section 487(8)(a), no exemption shall be applicable within the Town of Kirkwood's taxing jurisdiction with respect to any solar or wind energy system or farm waste energy system which began construction as of the effective date of this local law.

Section 4. Separability.

The provisions of this local law are separable and if any provision, clause, sentence, subsection, word or part thereof is held illegal, invalid, unconstitutional, or inapplicable to any person or circumstance, such illegality, invalidity or unconstitutionality, or inapplicability shall not affect or impair any of the remaining provisions, clauses, sentences, subsections, words, or parts of this local law or their application to other persons or circumstances. It is hereby declared to be the legislative intent that this local law would have been adopted if such illegal, invalid, or unconstitutional provision, clause, sentence, subsection, word or part had not been included therein, and as if such person or circumstance, to which the local law or part thereof is held inapplicable, had been specifically exempt therefrom.

Section 5. Repealer.

All ordinances, local laws and parts thereof inconsistent with this local law are hereby repealed.

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Section 6. Effective Date.

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

Section 7. Filing.

A copy of this local law or resolution shall be filed with the Commissioner of the New York State Department of Taxation & Finance and with the President of the New York State Energy Research and Development Authority.