

# Local Law Filing

NEW YORK STATE DEPARTMENT OF STATE  
41 STATE STREET, ALBANY, NY 12231

(Use this form to file a local law with the Secretary of State.)

Text of law should be given as amended. Do not include matter being eliminated and do not use italics or underlining to indicate new matter.

~~CITY~~

~~CITY~~

Town

~~Village~~

of Perth

Local Law No. 1 of the year 2019

A local law Opting Out of Section 487 NYS Real Property Tax Law Exemptions  
(Insert Title)

For Solar Energy System, Wind Energy System and Farm Waste Energy  
System Projects

Be it enacted by the Town Board of the  
(Name of Legislative Body)

~~CITY~~

~~CITY~~

Town

~~Village~~

of Perth as follows:

The text of this Local Law is annexed hereto.

**Section 1.** The purpose of this local law is to opt out of Real Property Tax Law Section 487 to capture tax revenues from the development of solar energy facilities and to ensure that such facilities are treated equally with other commercial properties within the Town.

**Section 2.**

**A.** No exemption under Real Property Tax Law Section 487 shall be applicable to Town of Perth taxes with respect to any solar or wind energy system or farm waste energy system.

**B.** No exemption under Real Property Tax Law Section 487 shall be applicable to Town of Perth taxes with respect to any micro-hydroelectric energy system, fuel electric generating system, micro-combined heat and power generating equipment system, or electric energy storage equipment or electric energy storage system.

**Section 3.** The invalidity or unenforceability of any section, subsection, paragraph, sentence, clause, provision or phrase of the aforementioned sections, as declared by the valid judgment 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 4.** To the extent that this local law is inconsistent with Real Property Tax Law Section 487 it shall supersede those laws.

**Section 5.** 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and regulations of the Town which may be inconsistent or conflict with the provisions of this Local Law are hereby repealed to the extent of such conflict or inconsistency.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 6.**

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

**B.** In accordance with RPTL 487 (8) a., the Town 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.