

TOWN OF HARPERSFIELD
LOCAL LAW NO. 02 OF THE YEAR 2023

TITLE: A LOCAL LAW TO OPT-OUT OF THE SOLAR AND WIND ENERGY SYSTEM AND FARM WASTE ENERGY SYSTEM EXEMPTIONS PROVIDED BY SECTION 487 OF THE NEW YORK STATE REAL PROPERTY TAX LAW.

Be it enacted by the Town Board of the Town of Harpersfield as follows:

Section 1. Title: This Local Law shall be referred to as “A Local Law Opting Out of the Solar and Wind Energy System and Farm Waste Energy System Exemptions Provided by Real Property Tax Law § 487.”

Section 2. Legislative Authority: This Local Law is adopted pursuant to Municipal Home Rule Law § 10 and New York’s Real Property Tax Law (“RPTL”) § 487(8)(a).

Section 3. Purpose and Intent: The State of New York has adopted an exemption from taxation for certain solar and wind energy and farm waste energy systems under RPTL § 487. RPTL § 487(8) provides that a Town may provide that no exemption under this section shall be applicable within its jurisdiction by adopting a Local Law to that effect. It is the intent of this Local Law to provide no exemption from taxation under RPTL § 487 shall be applicable within the Town of Harpersfield with respect to any solar or wind energy system or farm waste energy system subsequent to the effective date of this Local Law.

Section 4. Exemption From Taxation: Section 487 of the Real Property Tax Law of the State of New York exempting from taxation certain solar, wind or farm waste energy systems shall not be applicable, nor available, to such real property within the Town of Harpersfield, Delaware County, New York. It is the expressed intention of the Town Board of the Town of Harpersfield in adopting this Local Law to exercise the opt-out provision afforded local municipalities by Section 487 so that the exemption from real property taxation for solar, wind or farm waste energy systems shall not apply, nor be available, within the Town of Harpersfield, Delaware County, New York.

Section 5. Inconsistency: All other Local Laws and Ordinances in the Town of Harpersfield that are inconsistent with the provision of this Local Law are hereby repealed; provided, however, that such repeal shall only be to the extent of such inconsistency and in all other respects this Local Law shall be in addition to such other Local Laws or Ordinances regulating and governing the subject matter covered by this Local Law.

Section 6. Severability: If any clause, sentence, paragraph, subdivision, or part of this Local Law or the application thereof to any person, firm or corporation, or circumstance, shall be adjusted by any court of competent jurisdiction to be invalid or unconstitutional, such order or judgement shall not affect, impair, or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, subdivision, or part of this Local Law or in its

application to the person, individual, firm or corporation or circumstance, directly involved in the controversy in which such judgment or order shall be rendered.

Section 7. Effective Date: This Local Law shall take effect immediately upon filing with the Secretary of State.

Filed with the Secretary of State on June 1, 2023.