

**TOWN OF KIRKLAND
COUNTY OF ONEIDA, STATE OF NEW YORK**

Local Law No. 1 of 2023

A Local Law to adopted pursuant to Real Property Tax Law § 487(8) opting out of the exemption from taxation for certain energy systems.

BE IT HEREBY ENACTED by the Town Board of the Town of Kirkland as follows:

Section 1. Legislative Intent.

Section 487 of the state Real Property Tax Law grants a fifteen-year exemption from real property taxation on the increase in assessed value attributable to the construction or installation of qualifying solar or 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 and electric energy storage systems, and fuel-flexible linear generator electric generating systems. Real Property Tax Law § 487 also authorizes a municipality to opt out of granting that property tax exemption by adoption of a local law. The Town of Kirkland is substantially a residential community, and the Town Board seeks to promote appropriate development. However, since the Town is substantially residential, the Town Board seeks to protect the Town's tax base by adoption of this article, which requires that 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 and electric energy storage systems, and fuel-flexible linear generator electric generating systems are subject to the payment of Town taxes.

Section 2. Opt-Out of Real Property Tax Law § 487 exemption.

- A. Notwithstanding the provisions of Subdivision 2 of Real Property Tax Law § 487, no real property tax exemption of Town taxes shall be granted to solar energy systems, wind energy systems or farm waste energy systems which began construction after June 8, 2016.
- B. Notwithstanding the provisions of Subdivision 2 of Real Property Tax Law § 487, no real property tax exemption of Town taxes shall be granted to micro-hydroelectric energy systems, fuel cell electric generating systems, micro-combined heat and power generating equipment systems, electric energy storage equipment and electric energy storage systems or fuel-flexible linear generator electric generating systems which were constructed after the effective date of this article.

Section 3. Severability.

If a court determines that any clause, sentence, paragraph, subdivision, or part of this local law or the application thereof to any person, firm or corporation, or circumstance is invalid or unconstitutional, the court's order or judgment shall not affect, impair, or invalidate the remainder of this local law, 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 4. Effective Date

This Local Law shall become effective upon filing in the Office of the Secretary of State of the State of New York as provided in Section 27 of the Municipal Home Rule Law.