

Local Law Filing

(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.

☐ County ☐ City ☒ Town ☐ Village
(Select one:)

of Clay

FILED
STATE RECORDS

OCT 09 2020

DEPARTMENT OF STATE

Local Law No. 5 of the year 2020

A local law enacting the Real Property Tax Law (RPTL) to "opt out" of allowing property tax exemptions
(Insert Title)
pursuant to Section 487 of the RPTL and declare improvements related to solar and wind
energy systems fully taxable in the Town of Clay.

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

☐ County ☐ City ☒ Town ☐ Village
(Select one:)

of Clay as follows:

SEE ATTACHED LOCAL LAW:

(If additional space is needed, attach pages the same size as this sheet, and number each.)

(Complete the certification in the paragraph that applies to the filing of this local law and strike out that which is not applicable.)

1. (Final adoption by local legislative body only.)

I hereby certify that the local law annexed hereto, designated as local law No. 5 of 2020 of the ~~(County)(City)~~(Town)(Village) of Clay was duly passed by the Town Board on October 5, 2020, in accordance with the applicable provisions of law.
(Name of Legislative Body)

2. (Passage by local legislative body with approval, no disapproval or repassage after disapproval by the Elective Chief Executive Officer*.)

I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20____ of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ on _____ 20____, and was (approved)(not approved) *(Name of Legislative Body)*
(repassed after disapproval) by the _____ and was deemed duly adopted *(Elective Chief Executive Officer*)*
on _____ 2020, in accordance with the applicable provisions of law.

3. (Final adoption by referendum.)

I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20____ of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ on _____ 20____, and was (approved)(not approved) *(Name of Legislative Body)*
(repassed after disapproval) by the _____ on _____ 20____. *(Elective Chief Executive Officer*)*

Such local law was submitted to the people by reason of a (mandatory)(permissive) referendum, and received the affirmative vote of a majority of the qualified electors voting thereon at the (general)(special)(annual) election held on _____ 20____, in accordance with the applicable provisions of law.

4. (Subject to permissive referendum and final adoption because no valid petition was filed requesting referendum.)

I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20____ of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ on _____ 20____, and was (approved)(not approved) *(Name of Legislative Body)*
(repassed after disapproval) by the _____ on _____ 20____. Such local *(Elective Chief Executive Officer*)*
law was subject to permissive referendum and no valid petition requesting such referendum was filed as of _____ 20____, in accordance with the applicable provisions of law.

* Elective Chief Executive Officer means or includes the chief executive officer of a county elected on a county-wide basis or, if there be none, the chairperson of the county legislative body, the mayor of a city or village, or the supervisor of a town where such officer is vested with the power to approve or veto local laws or ordinances.

5. (City local law concerning Charter revision proposed by petition.)

I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20____ of the City of _____ having been submitted to referendum pursuant to the provisions of section (36)(37) of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of such city voting thereon at the (special)(general) election held on _____ 20____, became operative.

6. (County local law concerning adoption of Charter.)

I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20____ of the County of _____ State of New York, having been submitted to the electors at the General Election of November _____ 20____, pursuant to subdivisions 5 and 7 of section 33 of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of the cities of said county as a unit and a majority of the qualified electors of the towns of said county considered as a unit voting at said general election, became operative.

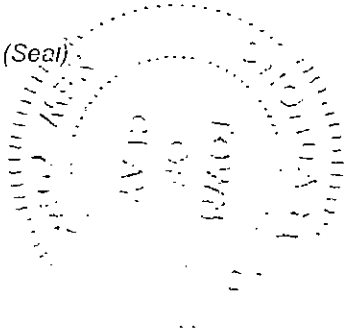
(If any other authorized form of final adoption has been followed, please provide an appropriate certification.)

I further certify that I have compared the preceding local law with the original on file in this office and that the same is a correct transcript therefrom and of the whole of such original local law, and was finally adopted in the manner indicated in paragraph _____ 1_____ above.



Clerk of the county legislative body, City, Town or Village Clerk or officer designated by local legislative body

Date: 10-6-2020



TOWN OF CLAY

LOCAL LAW NO. 5 OF 2020

A **LOCAL LAW** titled **Town of Clay Local Law No. 5 of 2020** pursuant to New York State Real Property Tax Law (Section 102(12)(b)) a solar or wind energy system is considered “real property” for the purpose of taxation once it is affixed to real property or a structure, and,

IT IS HEREBY ORDAINED AND ENACTED by the Town Board of the Town of Clay, Onondaga County, New York, to consider the adoption of a Local Law pursuant to **Section 487 of the Real Property Tax Law (RPTL)** to “opt out” of allowing real property tax exemptions pursuant to Section 487 of the RPTL and declare improvements related to solar and wind energy systems fully taxable in the Town of Clay.

Said local law reads as follows:

LOCAL LAW

Town of Clay Local Law No. 5 of 2020 is hereby enacted, pursuant to New York State Real Property Tax Law (Section 102(12)(b)) a solar or wind energy system is considered “real property” for the purpose of taxation once it is affixed to real property or a structure.

SECTION 1. *PURPOSE*

A Local Law pursuant to **Section 487 of the Real Property Tax Law (RPTL)** to “opt out” of allowing real property tax exemptions pursuant to Section 487 of the RPTL and declare improvements related to solar and wind energy systems fully taxable in the Town of Clay.

SECTION 2. *TIME PERIOD AND PROHIBITION*

Pursuant to Section 487 of the New York State Real Property Tax Law (RPTL) currently allows owners of real property to apply for and obtain a 15-year exemption from additional property taxation related to improvements installed or affixed to the property for qualifying solar or wind energy systems and allows local taxing jurisdictions to “opt out” and disallow the taxation exemption for solar and wind energy systems pursuant to Section 487 by adopting a Local Law specifically doing so.

SECTION 3. *EFFECTIVE DATE*

This Local Law shall take effect immediately upon filing with the Secretary of State.

Town of Clay

Jill Hageman-Clark
Town Clerk



"One of America's 100 Best Places to Live"

NYS Department of Taxation & Finance
State Campus Building 9
Albany, NY 12227

NYSERDA
1359 Broadway, 19th Floor
New York, NY 10018-7842

October 6, 2020

To Whom It May Concern:

I hereby certify, at the Regular Meeting of the Town Board, Town of Clay, held on October 5, 2020 at the Town of Clay Town Hall, located at 4401 State Route 31, Clay NY; the following resolution was passed:

"Move the adoption of a resolution **approving** Local Law No. 5 of 2020 pursuant to **Section 487 of the Real Property Tax Law (RPTL)** to "opt out" of allowing real property tax exemptions pursuant to Section 487 of the PRTL and declare improvements related to solar and wind energy systems fully taxable in the Town of Clay."

Respectfully Yours,

Jill Hageman-Clark
Town Clerk

Cc: Damian Ulatowski, Town Supervisor
✓ Robert Germain, Town Attorney
John Shehadi, Comptroller

4401 State Route 31, Clay, New York 13041-8707