

**Resolution of the Town of Farmersville  
Francis Pete Lounsbury, Supervisor**

**Members of the Town Council: Donna Vickman | Pamela Tilton | Mark Heberling | Richard Westfall  
Clerk: Bridget Holmes**

DATE: 3/19/21

RESOLUTION NUMBER: 16 YEAR: 2021

MOVED BY: Francis Lounsbury SECOND BY: mark Heberling

TITLE: **Resolution Opposing New York State Executive Budget Proposal Regarding Real Property Tax Law Section 487;**

**WHEREAS**, the New Real Property Tax Law §487 provides a 15-year real property tax exemption for properties on which wind or solar energy projects were built, and

**WHEREAS**, the real property tax exemption is not mandatory under current law, since §487 allows local governments to opt out of the exemption and tax wind or solar energy projects based on their full assessed value, and

**WHEREAS**, if the town does not opt out of the current §487, it's then required that wind or solar energy projects enter into a payment of lieu of taxes agreement, and

**WHEREAS**, in the current §487 provision, towns have the ability to negotiate a PILOT with a developer or require that at project pay full taxation, based on the assessed value, and

**WHEREAS**, in the Executive Budget, New York State proposes to add § 575-b to the real property tax law, which will drastically change the way real property is assessed for wind and solar energy systems (equal to or greater than one megawatt) by establishing a statewide standardized approach for wind and solar energy projects, and

**WHEREAS**, through the budget process the state also seeks to mandate that the assessed value for wind or solar energy projects will be determined by an income capitalization of income or ~~discounted tax flow approach~~ that considers an appraisal model created by the New York Department of Taxation and Finance (in consultation with NYCERDA), and

**WHEREAS**, the through the budget process the state determined the assessment will also include a solar or wind energy discount rate that is set annually by the New York Department of Taxation and Finance, and now therefore be it

**RESOLVED**, that the Town of Farmersville holds strongly to the right to home rule, established in the New York state constitution, especially in with regards to land use and real property taxation, and be it further

**RESOLVED**, Gov. Cuomo has included §575-b in this year's budget bill in order to abolish the Town of Farmersville's ability to assess real property used for renewable energy projects and eliminate any control provided by §487, and be it further

**RESOLVED**, that the Town of Farmersville is adamantly opposed to the addition of §575 to the real property tax law in the 2022 budget, and be it further

**RESOLVED**, that the Town of Farmersville calls upon Cattaraugus County and New York State elected officials to oppose §575-b of the real property tax law before it is enacted in the budget process.

The resolution as stated above is hereby adopted by a majority vote of the Town of Farmersville Town Board at an official meeting held on the 19<sup>th</sup> day of March in the year 2021, the ayes and nays take and recorded below:

yes Francis Pete Lounsbury, Supervisor

yes Donna Vickman, Councilmember

NO Pamela Tilton, Councilmember

yes Mark Heberling, Councilmember

yes Richard Westfall, Councilmember

CERTIFIED: Bridget Holmes  
Bridget Holmes, Clerk  
Town of Farmersville