

**LOCAL LAW TO BE ENACTED BY
THE BOSTON TOWN BOARD
TOWN OF BOSTON, NEW YORK**

2018 LOCAL LAW NO. 2

A LOCAL LAW AMENDING CHAPTER 111 OF THE TOWN CODE OF THE TOWN OF BOSTON, ENTITLED “TAXATION”, TO OPT-OUT OF THE EXEMPTION FOR CERTAIN ENERGY SYSTEMS PURSUANT TO §487 OF THE NEW YORK STATE REAL PROPERTY TAX LAW

BE IT ENACTED BY THE TOWN BOARD OF THE TOWN OF BOSTON AS FOLLOWS:

Section 1. Legislative Intent and Findings.

The Town Board of the Town of Boston finds that it is in the best interest of the Town of Boston, including its citizens and considering the Town’s tax base, to opt-out of the tax exemption for certain energy systems in accordance with the provision contained at Real Property Tax Law § 487(8), and to enact legislation that no exemption under Real Property Tax Law § 487 shall be applicable within the Town of Boston with respect to any energy system described in Real Property Tax Law § 487 constructed subsequent to the effective date herein. This Local Law repeals Local Law No. 5 of 2007, a local law to opt out of real property tax exemption for solar and wind energy systems and farm waste systems, in order to specify that the Town of Boston opts out of real property tax exemptions those and additional energy systems added in a 2017 amendment of Real Property Tax Law § 487.

Section 2. Amendments.

Chapter 111 of the Boston Town Code, *Taxation*, is hereby amended to create new Article VI, with the following text:

**Article VI. Opt-Out of Exemption for Certain Energy Systems
Pursuant to New York State Real Property Tax Law § 487**

§111-11. Tax exemption not permitted.

No exemption under Section 487 of the Real Property Tax Law shall be applicable in the jurisdiction of the Town of Boston for any real property which includes a solar or wind energy system, farm waste energy system, micro-hydroelectric energy system, fuel cell electric generating system, micro-combined heat and power generating equipment system, or electric energy storage

equipment and electric energy storage system which began construction subsequent to the effective date of this Article.

Section 3. Authority.

This article is enacted pursuant to Section 487(8) of the Real Property Tax Law of the State of New York as well as the Municipal Home Rule Law.

Section 4. Repeal.

Local Law No. 5 of 2007, titled “a local law to opt out of real property tax exemption for solar and wind energy systems and farm waste systems,” and any ordinances, local laws, and parts thereof inconsistent with this Local Law hereby are repealed.

Section 5. Severability.

A. If any part of this Local Law shall be judicially declared invalid, void, unconstitutional, or unenforceable, all unaffected provisions hereof shall survive such declaration and this Local Law shall remain in full force and effect as if the invalidated portion had not been enacted.

B. Nothing herein shall be deemed to be a waiver or restriction upon any rights and powers available to the Town of Boston to further regulate the subject matter of this Local Law.

Section 6. Effective Date.

This Local Law shall become effective upon filing with the Secretary of State of the State of New York as required by the Municipal Home Rule Law.

Sponsor: Supervisor Keding