

LOCAL LAW NO 5

OF

THE YEAR 2007

A LOCAL LAW TO OPT-OUT OF REAL PROPERTY TAX EXEMPTION FOR SOLAR AND WIND ENERGY SYSTEMS AND FARM WASTE ENERGY SYSTEMS

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

Section 1. Legislative Intent

It is the intent of the Town Board of Town of Boston to opt-out of the tax exemption for wind and solar energy systems and farm waste energy systems. Numerous solar and wind energy systems and farm waste energy systems are being planned and constructed around the area. Said solar and wind energy systems and farm waste energy systems are eligible for a real property tax exemption under New York State Real Property Tax Law. These tax exemptions eliminate the real property tax revenue available to the Town that the construction of these solar and wind energy systems and farm waste energy systems would otherwise generate. The New York State Real Property Tax Law allows municipalities to "opt-out" of said tax exemption.

Section 2. The following is hereby adopted:

Pursuant to New York State Real Property Tax Law § 487(8), the Boston Town Board hereby declares and provides that no exemption shall be applicable within its jurisdiction with respect to any Solar or Wind Energy System or Farm Waste Energy System constructed, erected or installed subsequent to the date of this Local Law.

Section 3. Miscellaneous

- A. This Local Law shall be deemed to supersede and repeal any other Local Laws to the extent therein inconsistent herewith.
- B. 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
- C. 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 4. Filing

A copy of this Local Law shall be filed with the State Board of Equalization and Assessment and with the President of the New York State Energy Research and Development Authority (NYSERDA) as is required by law.

(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 2007 of the ~~(County)~~(City)(Town)(Village) of Boston was duly passed by the Town Board on September 5 2007, 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)(repassed after disapproval) by the _____ and was deemed duly adopted on _____ 20____, in accordance with the applicable provisions of law.
(Name of Legislative Body)
(Elective Chief Executive Officer*)

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)(repassed after disapproval) by the _____ on _____ 20____. 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.
(Elective Chief Executive Officer*)

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)(repassed after disapproval) by the _____ on _____ 20____. Such local 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*)

* 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 thereof and of the whole of such original local law, and was finally adopted in the manner indicated in paragraph _____, above.



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

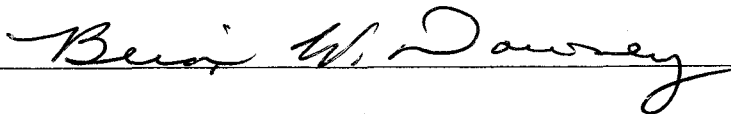
(Seal)

Date: September 6, 2007

(Certification to be executed by County Attorney, Corporation Counsel, Town Attorney, Village Attorney or other authorized attorney of locality.)

STATE OF NEW YORK
COUNTY OF Erie

I, the undersigned, hereby certify that the foregoing local law contains the correct text and that all proper proceedings have been had or taken for the enactment of the local law annexed hereto.



Signature

Town Attorney

Title

~~County~~

~~City~~

Town

~~Village~~

of Boston

Date: September 6, 2007