

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 Cayuga

Local Law No. 5 of the year 2023

A local law to opt out of the exemption from taxation for certain renewable energy systems under Real
(Insert Title)
Property Law Section 487 for the County of Cayuga

Be it enacted by the Cayuga County Legislature of the
(Name of Legislative Body)

County City Town Village
(Select one.)

of Cayuga as follows:

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

**STATE OF NEW YORK
COUNTY OF CAYUGA**

LOCAL LAW NO. 5 FOR THE YEAR 2023

**A LOCAL LAW TO OPT OUT OF THE EXEMPTION FROM TAXATION FOR CERTAIN
RENEWABLE ENERGY SYSTEMS UNDER REAL PROPERTY TAX LAW
SECTION 487 FOR THE COUNTY OF CAYUGA**

BE IT ENACTED by the County Legislature of the County of Cayuga, as follows:

SECTION 1. Legislative Findings

- A. Real Property Tax Law (RPTL) § 487(2) provides that a solar or wind energy system or farm waste energy system (i.e., anaerobic digester) that began construction on or after January 1, 2018 and before December 31, 2030 shall be exempt from real property taxation to the extent of any increase in the value thereof by reason of the inclusion of such solar or wind energy system, or farm waste energy system.
- B. RPTL § 487(8) further provides that a county may by local law provide that no exemption under § 487 shall be applicable within its jurisdiction with respect to any solar or wind energy system or farm waste energy system which began construction subsequent to January 1, 1991, or the effective date of such local law, whichever is later.
- C. The Cayuga County Legislature finds that it is in the public interest to take the necessary steps to “opt out” of the above described real property tax exemption pursuant to the authority of RPTL § 487(8).

SECTION 2. Exemption Under RPTL § 487 No Longer Available

Upon the effective date of this local law, no exemption under RPTL § 487 shall be applicable to County real property taxes imposed within the jurisdiction of Cayuga County with respect to any solar or wind energy system or farm waste energy system which began construction subsequent the effective date hereof.

Pursuant to RPTL § 487(8)(b), construction of a solar or wind energy system or a farm waste energy system shall be deemed to have begun upon the full execution of a contract or interconnection agreement with a utility; provided however, that if such contract or interconnection agreement requires a deposit to be made, then construction shall be deemed to have begun when the contract or interconnection agreement is fully executed and the deposit is made.

The owner or developer of such a system shall provide written notification to the appropriate local jurisdiction or jurisdictions upon execution of the contract or the interconnection agreement.

SECTION 3. Effective Date:

This Local Law shall take effect immediately upon filing with the Secretary of State and shall be applicable to all assessment rolls prepared pursuant to the first taxable status date occurring on or after the effective date of this Local 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 2023 of the (County)(City)(Town)(Village) of County of Cayuga was duly passed by the Cayuga County Legislature on July 25 2023, 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____.
(Name of Legislative Body)
(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 Cayuga County 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.
(Name of Legislative Body)
(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 therefrom and of the whole of such original local law, and was finally adopted in the manner indicated in paragraph 1 above.

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

Date: 7/27/23

(Seal)

