

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 Cicero

Local Law No. 6 of the year 2024

A local law (insert Title) A local law adopting a resolution approving to approve a
local law pursuant to Real Property Tax Law Section 487 to opt out of tax exemptions for
.certain enery generation and storage systems.

See attached local law. Town Board approved on June 26, 2024.

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

County City Town Village
(Select one.)

of Cicero, in the County of Onondaga as follows:

LOCAL LAW #6 of 2024:

A local law in the Town of Cicero : To approve a local law pursuant to Real Property Tax Law Section 487 to opt out of tax exemptions for certain energy generation and storage systems. (see attached local law) To be known as Local Law #6 of 2024.

The effective date shall be upon filing with the NYS Secretary of State and shall be known as Local Law #6 of 2024. The resolution was approved by the Cicero Town Board on June 26, 2024.

(See attachment #1)

(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. 6 of 2024 of the (County)(City)(Town)(Village) of Cicero was duly passed by the Town Board on June 26 2024, 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 _____ 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.)

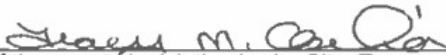
I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20____ of the City of _____ having been submitted to referendum pursuant to the provisions of section (36)(37) of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified 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 _____ above.



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

Date: June 27, 2024

(Seal)

LOCAL LAW 6 OF THE YEAR 2024

A LOCAL LAW OF THE TOWN OF CICERO to opt-out of certain real property tax exemptions.

BE IT ENACTED by the Town Board of the Town of Cicero, Onondaga County, New York, as follows: That Town of Cicero Local Law Number ___ of the year 2024 is hereby enacted. Said Local Law reads as follows:

SECTION 1. Authority

This Local Law is adopted pursuant authority granted by the following:

- A. Municipal Home Rule Law §10;
- B. Real Property Tax Law §487(8)(a)(ii);
- C. The Town of Cicero's inherent police powers; and
- D. The laws of the State of New York.

SECTION 2. Legislative Intent

The purpose of this local law is to exercise the opt-out provision of Real Property Tax Law §487(8)(a)(ii) to opt-out of the default tax exemption provided by that section for certain energy generation and storage systems.

SECTION 3. Legislative Findings

The Cicero Town Board hereby finds as follows:

1. Real Property Tax Law §487(2) provides that real property including specified energy generation and storage systems "shall be exempt from taxation to the extent of any increase in the value thereof by reason of the inclusion" of such system.
2. Real Property Tax Law §487(8)(a) provides that a Town may, by local law, opt-out of said tax exemptions.
3. In October of 2020, pursuant to §487(8)(a)(i), the Town of Cicero opted out of the exemption as it applied to solar, wind, and farm waste energy systems, but it has thus far not yet opted out of the remaining tax exemptions.
4. It is necessary, appropriate, and in the best interest of the Town to opt-out of the remaining tax exemptions provided by §487.

SECTION 4.

No exemption under Real Property Tax Law §487 shall be applicable within the Town of Cicero with respect to any micro-hydroelectric energy system, fuel cell electric generating system, micro-combined heat and power generating equipment system, electric energy storage equipment or electric energy storage system, or fuel-

flexible linear generator electric generating system constructed subsequent to January first, two thousand eighteen or the effective date of this local law, whichever is later.

SECTION 5. Severability

The provisions of this Local Law are severable and if any provision, clause, sentence, subsection, word, or part thereof is held illegal, invalid, unconstitutional, or inapplicable to any person or circumstance, such illegality, invalidity, unconstitutionality, or inapplicability shall not affect or impair any of the remaining provisions, clauses, sentences, subsections, words, or parts of this Local Law or their application to other persons or circumstances. It is hereby declared to be the legislative intent that this Local Law would have been adopted if such illegal, invalid, or unconstitutional provision, clause, sentence, subsection, word, or part had not been included therein, and as if such person or circumstance, to which the Local Law or part thereof is held inapplicable, had been specifically exempt therefrom.

SECTION 6. Effective Date

This Local Law shall take effect immediately upon filing with the New York State Secretary of State pursuant to §27 of the Municipal Home Rule Law.