

LOCAL LAW NO. 3 OF 2024

LOCAL LAW OPTING OUT OF THE  
REAL PROPERTY TAX LAW § 487 EXEMPTION  
FROM TAXATION OF SOLAR AND WIND ENERGY SYSTEMS, ELECTRIC ENERGY  
STORAGE EQUIPMENT AND ELECTRIC ENERGY STORAGE SYSTEMS

BE IT ENACTED BY THE JOHNSTOWN TOWN BOARD AS FOLLOWS:

**SECTION 1. TITLE** – This Local Law is titled “Local Law Number 3 of 2024 – Local Law Opting Out of the Real Property Law § 487 Exemption From Taxation of Solar and Wind Energy Systems, Electric Energy Storage Equipment and Electric Energy Storage Systems.”

**SECTION 2. DEFINITIONS** – All terms in this Local Law are as defined in Real Property Tax Law § 487, as amended.

**SECTION 3. OPT OUT** – In accordance with Real Property Tax Law § 487 (8), the real property tax exemption pursuant to Real Property Tax Law § 487 (2) shall not be applicable within the Town of Johnstown to any real property relating to a solar or wind energy system, electric energy storage equipment and/or any electric energy storage system which begins construction after the effective date of this local law.

This Local Law shall not apply to any project for which there exists at the time of the Local Law a Payment In Lieu Of Taxes agreement.

**SECTION 4. SUPERSESSION** – This Local Law is adopted pursuant to New York Real Property Tax Law § 487 (8) and New York Municipal Home Rule Law § 10, it being the intent of the Town Board to supersede any and all contrary or inconsistent State or Local Laws.

**SECTION 5. SEVERABILITY** – The invalidity of any clause, sentence, paragraph or provision of this Local Law shall not invalidate any other clause, sentence, paragraph or part thereof.

**SECTION 6. REPEALER** – All Local Laws or ordinances or parts of Local Laws or ordinances in conflict with any part of this Local Law are hereby repealed.

**SECTION 7. EFFECTIVE DATE** – This Local Law shall take effect immediately upon filing in the Office of the New York Secretary of State as provided in New York Municipal Home Rule Law § 27.

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