

LOCAL LAW NO. 4-2024 TO OPT OUT OF EXEMPTION FROM TAXATION UNDER REAL PROPERTY TAX LAW SECTION 487

BE IT ENACTED, by the Town Board of the Town of Walworth, Wayne County, State of New York, as follows:

Section I. Authorization

The adoption of this Local Law is in accordance with Section 487 of the New York Real Property Tax Law.

Section II. Title and Purpose

This law shall be known as and may be cited as Local Law No. 4-2024 to Opt Out of Exemption from Taxation Under Real Property Tax Law Section 487. The purpose and intent of this Local Law is for the Town to opt out of the exemption(s) set forth at Real Property Tax Law Section 487.

Section III. Legislative Finding

The Town Board of the Town of Walworth finds and hereby determines that it is in the best interest of the Town to tax property that might otherwise be subject to the exemption granted pursuant to RPTL §487 at its full assessed value.

Section IV. Removal of Exemption

a. In accord with Section 487[8] of the NY Real Property Tax Law, no exemption under Section 487 of the New York Real Property Tax Law shall be applicable within the Town of Walworth's jurisdiction with respect to any solar or wind energy system or farm waste energy system which began construction subsequent to the effective date of this local law.

b. In accord with Section 487[8] of the NY Real Property Tax Law, no exemption under Section 487 of the New York Real Property Tax Law shall be applicable within the Town of Walworth's jurisdiction 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 the effective date of this local law.

Section V. Validity and Severability

Should any word, section, clause, paragraph, sentence, part or provision of this local law be declared invalid by a Court of competent jurisdiction, such determination shall not affect the validity of any other part hereof.

Section VI. Repeal, Amendment and Supersession of Other Laws

All other ordinances or local laws of the Town of Walworth which are in conflict with the provisions of this local law are hereby superseded or repealed to the extent necessary to give this local law force and effect during its effective period.

Section VII. Effective Date

This Local Law will take effect upon filing in the office of the New York State Secretary of State.