

TOWN OF COPEN
RESOLUTION
Number 8 of March 9, 2023

Resolution opposing proposed change to Real Property Tax Law § 575-b

WHEREAS, the New York State Constitution and Municipal Home Rule Law grant local autonomy to municipalities, particularly with respect to local land use regulation; and

WHEREAS, Real Property Tax Law §487, exempts real property which includes a solar or wind energy system, farm waste energy system, micro-hydroelectric energy system, fuel cell electric generating system, micro-combined heat and power generating equipment system, electric energy storage equipment and electric energy storage system, or fuel-flexible linear generator electric generating system, from taxation to the extent of any increase in the value thereof by reason of the inclusion of system for a period of fifteen years; and

WHEREAS, Real Property Tax Law §487 also gives municipalities the right pass a local law by which the municipality can opt out of the exemption; and

WHEREAS, in 2020 the Town Board of the Town of Copake determined that it was in the best interest of the Town to tax property value increases related to a solar or wind energy system, farm waste energy system, micro-hydroelectric energy system, fuel cell electric generating system, micro-combined heat and power generating equipment system, electric energy storage equipment and electric energy storage system, or fuel-flexible linear generator electric generating system, at their full assessed value; and

WHEREAS, on October 8, 2020 the Town Board of the Town of Copake passed Local Law No. 2 of 2020 by which the Town of Copake opted out of the tax exemption provided under Real Property Tax Law §487; and

WHEREAS, the State Budget passed in 2021 amended Real Property Tax Law §575-b, requiring implementation of a state formula for assessment of solar and wind projects, but on April 29, 2022 in the Matter of Town of Blenheim et al v Hiller a temporary restraining order was issued prohibiting implementation of a state formula; and

WHEREAS, the proposed 2024 New York State Budget includes a proposed change to Real Property Tax Law §575-b (part N) which would mandate that all solar and wind projects would be assessed pursuant to a State formula; and

WHEREAS, the passage of this section of the budget would deprive local municipalities of the right to assess solar and wind projects at full value, and would force local taxpayers to subsidize corporate and industrial development within their communities; and

WHEREAS, if this section of the Budget is adopted, the Town of Copake will lose its right to assess any solar installation built within its boundaries and would therefor constitute a violation of Copake's right to Home Rule; and

WHEREAS, the Town of Copake objects to the establishment of major State policy initiatives through the State budget process.

NOW, THEREFORE BE IT

RESOLVED that the Copake Town Board opposes any law which would deprive the Town of its right to assess properties within its boundaries; and

RESOLVED, that the Town of Copake calls upon the New York State Senate and the New York State Assembly to reject any change to Real Property Law § 575-b which deprives local municipalities the right to assess solar and wind projects within their boundaries at full value; and

RESOLVED, that the Town of Copake calls upon the New York State Senate and the New York State Assembly to repeal the current Real Property Law § 575-b such that the Town of Copake and other local municipalities can assess all solar and wind projects at full value.

Roll Call Vote The foregoing Resolution, offered by _____ and seconded by _____, was duly put to a roll call vote as follows:

Resolution #8
Dated March 9, 2023
Copake, New York

Roll Call Vote.

Supervisor Mettler
Councilperson Wolf
Councilperson Gansowski
Councilperson Judd
Councilperson Sullivan

Lynn M. Connolly, Town Clerk

(seal)

March 9, 2023