

LOCAL LAW NO. 2 - 2024

A LOCAL LAW OPTING OUT OF THE EXEMPTION FROM TAXATION FOR CERTAIN ENERGY SYSTEMS UNDER REAL PROPERTY TAX LAW SECTION 487

BE IT ENACTED BY THE COUNTY LEGISLATURE OF THE COUNTY OF ONONDAGA, AS FOLLOWS:

Section 1. Purpose and Intent. Real Property Tax Law (RPTL) § 487 provides that 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 (collectively, “energy systems”) shall be exempt from real property taxation to the extent of any increase in the value thereof by reason of the inclusion of such energy system. This local law is enacted to opt out of and remove said exemption, as provided for by RPTL § 487(8).

Section 2. Removal of Exemption.

1. No tax exemption under RPTL § 487 shall be applicable to Onondaga County taxes 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.
2. No tax exemption under RPTL § 487 shall be applicable to Onondaga County taxes 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 the effective date of this local law.
3. As defined in 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 an energy system is responsible for substantiating when such energy system began construction or was constructed.

Section 3. Effect on Prior Legislation.

Resolution No. 108-2022 shall remain in full force and effect only with respect to an energy system which began construction or was constructed, as set forth in Section 2 of this local law, prior to the effective date of this local law. In all other respects, Resolution No. 108-2022, and any additional resolution or local law concerning RPTL § 487, is hereby superseded.

Section 4. Partial Invalidity.

If any section of this local law shall be held unconstitutional, invalid, or ineffective, in whole or in part, such determination shall not be deemed to affect, impair, or invalidate the remainder of this local law.

Section 5. Filing.

A copy of this local law shall be filed with the Commissioner of the New York State Department of Taxation and Finance and with the President of the New York State Energy Research and Development Authority.

Section 6. Effective Date.

This local law shall take effect immediately and shall be filed consistent with the provisions of the New York State Municipal Home Rule Law.

PASSED 7/2/2024



I hereby certify that the foregoing is a true and exact copy of the legislation duly adopted by the County Legislature of Onondaga County on the 2<sup>nd</sup> day of July 2024.

A handwritten signature in blue ink, consisting of a stylized 'J' followed by a horizontal line.

Clerk, County Legislature