

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 Machias

Local Law No. 2 of the year 20²¹

A local law Tax Exemption Exclusion
(Insert Title)

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

☐ County ☐ City ☒ Town ☐ Village
(Select one:)

of Machias as follows:

SECTION 1. TITLE.

This Local Law shall be known as Local Law No. 2-2021 and entitled "Tax Exemption Exclusion."

SECTION 2. PURPOSE AND INTENT.

The purpose of this Local Law is to exclude those provisions of Real Property Tax Law §487 that grant a tax exemption relating to any Solar Energy Systems that would be otherwise eligible thereunder from being effective in the Town of Machias.

SECTION 3. AMENDMENT.

The Town of Machias hereby excludes those provisions of §487 of the Real Property Tax Law of the State of New York that provide a tax exemption for any Solar Energy Systems created or placed in connection therewith from being effective in the Town of Machias.

SECTION 4. EFFECTIVE DATE.

This Local Law shall become effective immediately upon the adoption by the Town Board of the Town of Machias and filing with the Secretary of State.

(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. 2 of 2021 of the ~~(County)(City)~~(Town)(Village) of Machias was duly passed by the Town Board on June 21, 2021, 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) *(Name of Legislative Body)* (repassed after disapproval) by the _____ and was deemed duly adopted *(Elective Chief Executive Officer*)* on _____ 20 , in accordance with the applicable provisions of law.

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) *(Name of Legislative Body)* (repassed after disapproval) by the _____ on _____ 20____. *(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) *(Name of Legislative Body)* (repassed after disapproval) by the _____ on _____ 20____. Such local *(Elective Chief Executive Officer*)* 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.

* 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.

Rebecca Gummelt

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

Date: *July 1, 2021*

(Seal)

MEMO

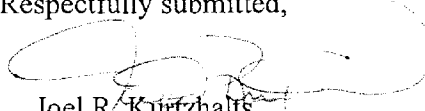
TO: Steve Cornwall, Supervisor and Town Board Members
FROM: Joel R. Kurtzhalts, Esq.
RE: Opt-Out of Tax Exemption for Solar Energy Systems
DATE: April 8, 2021

Attached hereto is a draft Local Law and SEQR Resolution to eliminate the tax exemption for solar projects as provided in §487 of the Real Property Tax Law. At the next meeting of the Town Board the SEQR Resolution should be adopted and a Public Hearing scheduled on the proposed adoption of the Local Law. Following the Public Hearing at the next month's meeting the board can then vote on approving the same if so inclined.

Assuming passage it is very important that I be provided a copy of the ratified Local Law as the same must be filed with the New York State Department of Taxation and Finance, NYSEDA as well as is customary with every Local Law, the Secretary of State.

Call with any questions.

Respectfully submitted,



Joel R. Kurtzhalts

**TOWN OF MACHIAS
LOCAL LAW NO. 2-2021**

BE IT ENACTED BY THE TOWN BOARD OF THE TOWN OF MACHIAS AS
FOLLOWS:

SECTION 1. TITLE.

This Local Law shall be known as Local Law No. 2-2021 and entitled "Tax Exemption Exclusion."

SECTION 2. PURPOSE AND INTENT.

The purpose of this Local Law is to exclude those provisions of Real Property Tax Law §487 that grant a tax exemption relating to any Solar Energy Systems that would be otherwise eligible thereunder from being effective in the Town of Machias.

SECTION 3. AMENDMENT.

The Town of Machias hereby excludes those provisions of §487 of the Real Property Tax Law of the State of New York that provide a tax exemption for any Solar Energy Systems created or placed in connection therewith from being effective in the Town of Machias.

SECTION 4. EFFECTIVE DATE.

This Local Law shall become effective immediately upon the adoption by the Town Board of the Town of Machias and filing with the Secretary of State.

DULY ADOPTED, this 21st day of June, 2021, by the following vote:

aye Stephen J. Cornwall, Supervisor

aye Frank Bork, Councilman

aye Robert Shenk, Councilman

aye Robert Green, Councilman

aye Tom Reese, Councilman

CERTIFIED: Rebecca Grimmelt
Rebecca Grimmelt, Clerk
Town of Machias

Town of Machias

DATE: JUNE 21, 2021

RESOLUTION NUMBER: 25

YEAR: 2021

MOVED BY: Frank Bork

SECOND BY: Robert Shenk

TITLE: **A RESOLUTION RELATING TO THE STATE ENVIRONMENTAL QUALITY
REVIEW PROCESS**

WHEREAS, the Town Board of the Town of Machias is considering adopting a Local Law to exclude those provisions of Real Property Tax Law of the State of New York §487 that provides a tax exemption for any Solar Energy Systems created or placed in connection therewith from being effective within the Town; and

WHEREAS, the Town Board of the Town of Machias is duly qualified to act as lead agency for environmental review of certain actions undertaken by local government;

NOW, THEREFORE, BE IT, RESOLVED, that the Town Board of the Town of Machias hereby declares itself as Lead Agency for SEQRA review purposes relating to excluding those provisions of Real Property Tax Law §487 relating to a tax exemption from being effective within the Town and hereby determines that the proposed action is a Type II action that will result in no significant environmental impact and no further review will be undertaken.

The resolution as stated above is hereby adopted by a majority vote of the Town of Machias Town Board at an official meeting held on the 21st day of June in the year 2021, the ayes and nays take and recorded below:

aye Stephen J. Cornwall, Supervisor

aye Frank Bork, Councilman

aye Robert Shenk, Councilman

aye Robert Green, Councilman

aye Tom Reese, Councilman

CERTIFIED: Rebecca Grimmelt
Rebecca Grimmelt, Clerk
Town of Machias