

LOCAL LAW NO. 2 OF 2018
COUNTY OF WASHINGTON, NEW YORK
By Supervisors Shaw, Campbell, Shay, Haff, O'Brien, Fedler, Moore, Skellie

A LOCAL LAW PURSUANT TO REAL PROPERTY TAX LAW SECTION 487(8)(a) PROVIDING THAT NO EXEMPTION UNDER SECTION 487 SHALL BE APPLICABLE FOR THE PURPOSE OF COUNTY TAXATION WITH RESPECT TO ANY MICRO-HYDROELECTRIC ENERGY SYSTEM, FUEL CELL ELECTRIC GENERATING SYSTEM, MICRO-COMBINED HEAT AND POWER GENERATING EQUIPMENT SYSTEM, OR ELECTRIC ENERGY STORAGE EQUIPMENT OR ELECTRIC ENERGY STORAGE

BE IT ENACTED, by the Board of Supervisors of the County of Washington, New York, as follows:

Section 1. Title & Statement of Intent.

Washington County's intent is to remove the exemption from County taxation contained in New York State Real Property Tax Law (RPTL) §487 for any micro-hydroelectric energy system, fuel cell electric generating system, micro-combined heat and power generating equipment system, or electric energy storage equipment or electric energy storage system.

Section 2. Authority.

The authority for this local law is RPTL §487(8)(a) which provides that a county, city, town or village may by local law or a school district, other than a school district to which article fifty-two of the education law applies, may by resolution provide that no exemption under this section shall be applicable within its jurisdiction with respect to any micro-hydroelectric energy system, fuel cell electric generating system, micro-combined heat and power generating equipment system, or electric energy storage equipment or electric energy storage system constructed subsequent to January first, two thousand eighteen or the effective date of such local law, ordinance or resolution, whichever is later.

Section 3. Removal of Exemption.

Pursuant to this local law, the exemption provided by RPTL §487 is hereby removed for the purposes of County taxation and no such exemption shall be granted.

Section 4. Separability.

If any provision of this local law or the application thereof to any person or circumstance shall be held invalid, the remainder of this local law and the application of such provision to other persons or circumstances shall not be affected thereby.

Section 5. Filing

In addition to filing with the Secretary of State, this local law shall be filed with the Office of Real Property Services, and an additional copy shall be provided to the President of the New York State Energy Research and Development Authority.

Section 6. Effective Date.

This local law shall take effect upon filing in the office of the Secretary of New York State.