

JEFFERSON COUNTY BOARD OF LEGISLATORS

Resolution No. 107

Adopting a Resolution Indicating the County of Jefferson's Intent to Require a Contract for Payments in Lieu of Taxes (PILOT) for Wind, Solar, and Other Renewable Energy Systems

By Legislator: Daniel R. McBride

Whereas, Pursuant to New York Real Property Tax Law §487(2), 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 are exempt from taxation to the extent of any increase in the value thereof by reason of the inclusion of such energy system, and

Whereas, Pursuant to RPTL §487(9) a county, city, town, village, or school district may require the owner of a property with a qualifying energy system to enter into a contract for payment in lieu of taxes, (hereinafter "PILOT"), upon proper notice, and

Whereas, New York Real Property Tax Law further provides that should a taxing jurisdiction adopt a law or resolution indicating the taxing jurisdictions ongoing intent to require a contract for payments in lieu of taxes, such law or resolution shall be considered notification to owners or developers and no further action is required on the part of the taxing jurisdiction, and

Whereas, This Board of Legislators has adopted a policy statement on renewable energy systems and tax exemption under New York Real Property Tax Law §487 requiring a contract for payments in lieu of taxes for projects subject to the RPTL §487 tax exemption, and

Whereas, The option to adopt a generic resolution as global notice of intent to require a PILOT contract first became available by amendment of RPTL §487 in 2021, and

Whereas, This Board of Legislators desires to adopt a resolution as global notice of its intention.

Now, Therefore, Be It Resolved, That the Jefferson County Board of Legislators, declares its intention to require a contract for payment in lieu of taxes for renewable energy systems enumerated in RPTL §487, and it is further

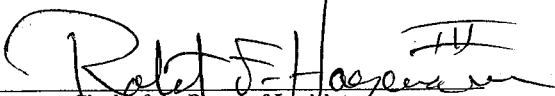
Resolved, That this resolution shall be effective immediately upon adoption and shall remain in effect unless amended or rescinded.

Seconded by Legislator: Robert W. Cantwell, III

State of New York)
County of Jefferson) ss.:

I, the undersigned, Clerk of the Board of Legislators of the County of Jefferson, New York, do hereby certify that I have compared the foregoing copy of Resolution No. 107 of the Board of Legislators of said County of Jefferson with the original thereof on file in my office and duly adopted by said Board at a meeting of said Board on the 1st day of March, 20 22 and that the same is a true and correct copy of such Resolution and the whole thereof.

In testimony whereof, I have hereunto set my hand and affixed the seal of said County this 2nd day of March, 20 22.


Clerk of the Board of Legislators
