

TOWN OF PINE PLAINS

LOCAL LAW NO. 5 OF THE YEAR 2022

**A LOCAL LAW AMENDING CHAPTER 235 (TAXATION) OF THE TOWN CODE
WITH REGARD TO A PILOT PROGRAM FOR TIER 3 LARGE-SCALE SOLAR
INSTALLATIONS**

BE IT ENACTED by the Town Board of the Town of Pine Plains as follows:

SECTION 1. TITLE.

This Local Law shall be entitled: “A Local Law Amending Chapter 235 (Taxation) of the Town Code with regard to the Requirement of a PILOT Program for Tier 3 Large Scale Solar Installations”.

SECTION 2. PURPOSE AND INTENT.

§235-1

A. The Town of Pine Plains enacted Local Law No. 5 of the Year 2022 entitled: “A Local Law Amending Certain Portions of the Town Code with regard to the Regulation of Solar Installations”.

B. Section 487(2) of the Real Property Tax Law (RPTL) provides, in relevant part, that real property which includes a solar energy system in accordance with the provisions of said section, shall be exempt from taxation to the extent of any increase in the value thereof by reason of the inclusion of such solar system for a period of fifteen (15) years. RPTL §487(6) provides, in relevant part, that such exemption shall be granted only upon the application by the owner of real property on a form prescribed and made available by the Commissioner in cooperation with the New York State Energy Research and Development Authority.

C. RPTL §487(8)(a) provides, in relevant part, that a Town may by resolution or local law provide that no exemption under this section of the law shall be applicable within its jurisdiction with respect to any solar energy system which began construction subsequent to January 1, 1991 or the effective date of such local law, ordinance or resolution, whichever is later. The Town of Pine Plains has not, to date, adopted such a local law, or resolution. RPTL §487(9)(a) provides, in relevant part, that a Town which has not acted to remove the exemption under said section may require the owner of a property which includes a solar system which meets the requirement of RPTL §487 to enter into a Contract for Payments in Lieu of Taxes (PILOT). Said section also provides, in relevant part, that such contract may require payment of annual amounts in amounts not to exceed the amounts which would otherwise be payable but for the exemption under this section. In addition, RPTL §487(9)(a) provides that if the owner or developer of such a system provides written notification to the Town Assessor of its intent to

construct such a system, then in order to require the owner or developer of such system to enter into a contract for Payments in Lieu of Taxes (PILOT), such taxing jurisdiction must notify such owner or developer of its intent to require contract for payment in lieu of taxes within sixty (60) days of receiving the written notification.

D. The Town Board has determined that it would be in the best interests of the Town and its citizens to require the owner of a property which includes a “tier 3 large-scale solar installation”, as that term is defined in the Town Code, and permitted pursuant to the provisions of §275-D of the Town Code, to enter into such a PILOT Agreement.

§235-2 PILOT Agreement Procedure

The Town of Pine Plains, and its Assessor, upon receipt of a notification to the Town Assessor of a property owner’s or developer’s intent to construct a tier 3 large-scale solar installation pursuant to the provisions of Chapter 275 of the Town Code shall be required to enter into a contract for Payments in Lieu of Taxes (PILOT) would have been paid had the property not been entitled to an exemption pursuant to the provisions of RPTL §487. The Assessor shall notify the property owner of its intent to require a contract for payment in lieu of taxes within sixty (60) days of receiving the written notification. The terms of such PILOT agreement shall be determined by the Town and its Assessor in the exercise of their sound discretion and shall require annual payments in an amount not to exceed the amounts which would otherwise be payable but for the exemption provided pursuant to RPTL §487 for a period of not more than fifteen (15) years commencing from the date on which the benefits of such exemption first becomes available and effective.

SECTION 3. SUPERSESSION

This local law is hereby adopted pursuant to the provisions of the RPTL §487; §10 of the New York State Municipal Home Rule Law and §10 of the New York State Statute of Local Governments. It is the intent of the Town Board to supersede any provisions of the New York State Law to the extent that they may be inconsistent with the provisions of this article.

SECTION 4. EFFECTIVE DATE.

This local law shall take effect immediately upon filing in the Office of the New York State Secretary of State in accordance with Section 27 of the Municipal Home Rule Law.