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COPY

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February 3, 2021

Hon. Rick Newvine, Supervisor
Town of Fowler
87 Little York Road
Gouverneur, New York 13642

Re: Local Law Number 2 of 2021

Dear Rick:

Pursuant to your request, we enclose herewith proposed Local Law Number 2 for the year 2021 permitting the Town to opt out of the tax exemption provided by NY RPTL §487, which pertains to solar, wind and other energy systems.

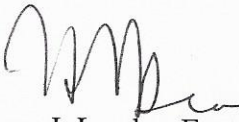
Assuming the proposed law meets with the Board's approval, please have the Clerk sign three (3) originals after passage by the Board and return them to us for filing with the Department of State.

Please also advise if there are any changes or additions you wish to have made.

Thank you.

Very truly yours,

CASE & LEADER LLP



Henry J. Leader, Esq.

HJL:jlm
Enc.

cc: ✓ Hon. Tami Gale, Clerk {w/ enc.}

Local Law Filing

New York State Department of State
162 Washington Avenue, Albany, New York 12231

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.

Town of Fowler

Local Law No. 2 of the year 2021

A local law Permitting the Town of Fowler to Opt Out of Tax Exemption Provided by New York State Real Property Tax Law §487 Pertaining to Solar, Wind and Other Energy Systems.

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

Town of Fowler as follows:

Section 1. Legislative Purpose and Intent

The New York State Legislature passed New York Real Property Tax Law (hereinafter "RPTL") §487, a law which exempts from taxation certain enumerated and specified solar, wind and farm waste energy systems. Thereafter, said legislation was amended by Chapter 336 of the Laws of 2017 and Chapter 325 of the Laws of 2018 to expand the tax exemption to include additional energy systems such as micro-hydroelectric energy systems, electric energy storage systems, and fuel-flexible linear generating systems, all as are more fully stated in said legislation.

While the Town Board of the Town of Fowler (hereinafter "Town") desires to encourage residents and businesses to utilize these modern and alternative forms of energy systems, the Board similarly does not desire to undermine or adversely affect the tax revenues that may result from increased assessments as a result of these improvements.

Section 2. Authority

RPTL §487(8)(a) states that a Town by local law may provide that no exemption under said legislation shall be applicable within its jurisdiction with respect to any energy system covered by said legislation which began construction upon the effective date of this local law.

Section 3. Enactment

The Town of Fowler by way of this local law does opt out of the provisions of RPTL §487, including the amendment and/or expansion thereof provided by Chapter 336 of the Laws of 2017, and Chapter 325 of 2018 (as same may from time to time be amended), such that no tax exemption shall be applicable within the Town of Fowler with respect to any of the following:

1. Solar energy system;
2. Wind energy system;
3. Farm waste energy system;
4. Micro-hydroelectric energy system;
5. Fuel cell electric generating system;
6. Micro-combined heat and power generating system;
7. Electric energy storage systems;
8. Any other energy system intended to be covered by or apply to RPTL §487 as same may be amended;

provided the construction of the above energy system began on or after the effective date of this law.

Section 4. Severability

If the provisions of any section, subsection, paragraph, sentence, subdivision, clause, phrase, or provision of this local law shall be, for any reason, held or adjudged invalid or unconstitutional by a Court of competent jurisdiction, such Order or Judgment shall not affect or invalidate the validity and enforceability of the remainder of any section, subsection, paragraph, sentence, subdivision, clause, phrase, or provision of this local law.

Section 5. Effective Date

This Local Law shall be effective upon the date of filing with the Secretary of State pursuant to Section 27 of the Municipal Home Rule Law.

(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 Town of Fowler was duly passed by the Town Board on _____, 2021, in accordance with the applicable provisions of law.

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 disapproved)(repassed after disapproval) by the _____ and _____ (Elective Chief Executive Officer*) was deemed duly adopted 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 disapproved)(repassed after disapproval) by the _____ on _____, 20____. 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 disapproved)(repassed after disapproval) by the _____ on _____, 20____. Such local 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 chairman 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.

