# CASE & LEADER LLP

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EDWARD H. CASE (1908-1988) ROBERT J. LEADER HENRY J. LEADER VALSO ADMITTED IN VERMONT

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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: V Hon. Tami Gale, Clerk {w/ enc.}

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 ofFowler	
	Local Law No. 2 of the year 2021	
A local law	Permitting the Town of Fowler to Opt Out of Tax Exemption Pro York State Real Property Tax Law §487 Pertaining to Solar, Wir Energy Systems.	ovided by New and Other
Be it enacted	by the Town Board (Name of Legislative Body)	of the
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	y.)
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	he Town Board on 2021, in
accordance with the applicable provisions of law.	
2. (Passage by local legislative body with appro	oval, no disapproval or repassage after
disapproval by the Elective Chief Executive Of	ficer*.)
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
Of the (County)(City)(Town)(Village) of the on (Name of Legislative Body)	, 20 , and was (approved)(not
(Name of Legislative Body)	(1771.13)(1101
disapproved)(repassed after disapproval) by the	and
was deemed duly adopted on	(Elective Chief Executive Officer*)
was deemed duly adopted onprovisions of law.	, 20, in accordance with the applicable
provisions of law.	
3. (Final adoption by referendum.)	
I hereby certify that the local law appayed houst	designated at the pre-
I hereby certify that the local law annexed hereto, of the (County)(City)(Town)(Village) of	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
	0.0
(Electiv	/e Chief Executive Officer*)
	law was submitted to the beonle by reason of a
(mandatory)(permissive) referendum, and received	d the affirmative vote of a majority of the
qualified electors voting thereon at the (general)(s	pecial)(annual) election held on
20, in accordance with the applicable provision	ons 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
on	, 20, and was (approved)(not
(Name of Legislative Body)	
disapproved)(repassed after disapproval) by the	e Chief Executive Officer*)
	law was subject to permissive referendum and
no valid petition requesting such referendum was f	filed as of
accordance with the applicable provisions of law.	, 20, In
application provisions of law.	
Elective Chief Executive Officer means or includes the chief	f executive officer of a county elected on a county
basis of, if there be none, the chairman of the county legislat	Tive body the mayor of a city or village or the
supervisor of a town where such officer is vested with the po	ower to approve or veto local laws or ordinances.

5. (City local law concerning Charter revision I hereby certify that the local law annexed hereby certify having been sure Section (36)(37) of the Municipal Home Rule majority of the qualified electors of such city held on, 20, became operation.	reto, designated as local la abmitted to referendum pure E Law, and having received voting thereon at the (spec	w No of 20_, of the suant to the provisions of
6. (County local law concerning adoption of I hereby certify that the local law annexed here the County of, State of at the General Election of November, 20 of the Municipal Home Rule Law, and having qualified electors of the cities of said county a of the towns of said county considered as a unoperative.	reto, designated as local lar f New York, having been a , pursuant to subdivising g received the affirmative values a unit and of a majority	submitted to the electors ons 5 and 7 of Section 33 yote of a majority of the
(If any other authorized form of final adoption has certification.)	been followed, please provide	an appropriate
I further certify that I have compared the precoffice and that the same is a correct transcript law, and was finally adopted in the manner in	therefrom and of the whol	e of such original local
(Seal)	Clerk of the County legisle Clerk or officer designated Tami Gale Date:	
(Certification to be executed by County Attorney, Cother authorized Attorney of locality.)		
STATE OF NEW YORK ).ss COUNTY OF ST. LAWRENCE)  I, the undersigned, hereby certify that the foregod broner proceedings have been been been been been been been be	going local law contains th	e correct text and that
all proper proceedings have been had or taken	for the enactment of the lo	cal law annexed hereto.
	Henry J. Leader, Esc Town Attorney	
	Town ofFowledge Date:	er , 2021