Resolution No. 276   June 17, 2025

Authorizing The Chair Of The Ulster County Legislature To Execute A Payment In Lieu Of Taxes Agreement With Baileys Gap Solar, LLC For Solar Energy Systems Pursuant To Real Property Tax Law Section 487 – Department Of Finance

Referred to: The Energy, Environment and Sustainability Committee (Chairman Hewitt and Legislators Donaldson, Greene, Litts, Nolan, Stewart, and Walls), and The Ways and Means Committee (Chairman Gavaris and Legislators Collins, Hansut, Kovacs, Nolan, Roberts, and Uchitelle)

Chairman of the Energy, Environment and Sustainability Committee, Chris Hewitt, and Deputy Chair Richard Walls offer the following:

WHEREAS, this Resolution has been submitted at the request of the County Executive on behalf of the Department of Finance; and

WHEREAS, New York State Real Property Tax Law ("RPTL") Section 487 exempts from taxation the increase in value to real property by reason of inclusion of qualified solar or wind energy systems or farm waste energy systems unless a county, city, town, village, or school district opts out of said exemption; and

WHEREAS, RPTL Section 487 provides that a county, city, town, village or school district that has not acted to opt out of said exemption may require the owner of a property that includes a solar or wind energy system meeting the requirements for the exemption to enter into a contract for Payments in Lieu of Taxes ("PILOT"); and

WHEREAS, Baileys Gap Solar, LLC (the "Owner") has submitted a Notice of Intent to the County that it plans to build a 1.35 MW solar energy system that meets the requirements for the exemption on a parcel of land located within the physical boundaries of the County identified as tax map number 95.4-1-35 at 20 Baileys Gap Road, in the Town of Marlborough, Ulster County, New York (the "Project"); and

WHEREAS, pursuant to RPTL Section 487(9)(a), the County has indicated its intent to require a PILOT Agreement with the Owner, under which the Owner, (or any successor owner of the project) will be required to make payments to the County for each year during the term of this Agreement; and

WHEREAS, the Owner has submitted, or will submit to the assessor of the Town a RP – 487 Application for Tax Exemption of Solar or Wind Energy Systems or Farm Waste Energy Systems, demonstrating the Project's eligibility for a real property tax exemption pursuant to RPTL Section 487; and

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WHEREAS, the Parties intend that, during the term of this Agreement, the Project will be placed on an exempt portion of the assessment roll and the Owner will not be assessed for any statutory real property taxes for which it might otherwise be subject to under New York law with respect to the Project; now, therefore be it

RESOLVED, that the Chair of the Ulster County Legislature is hereby authorized to enter into a PILOT Agreement, and any amendments thereto, with Baileys Gap Solar, LLC for the building and operations of a Solar Energy System, in the form as filed with the Clerk of the Ulster County Legislature or as modified with the approval of the County Attorney,

and moves its adoption.

ADOPTED BY THE FOLLOWING VOTE:

AYES: NOES:

Passed Committee: Energy, Environment and Sustainability on _____.

Passed Committee: Ways and Means on _____.

FINANCIAL IMPACT:
$ 765.00 – 2026 ANTICIPATED REVENUE
$ 780.00 – 2027 ANTICIPATED REVENUE
$ 796.00 – 2028 ANTICIPATED REVENUE
$ 812.00 – 2029 ANTICIPATED REVENUE
$ 828.00 – 2030 ANTICIPATED REVENUE
$ 844.00 – 2031 ANTICIPATED REVENUE
$ 861.00 – 2032 ANTICIPATED REVENUE
$ 878.00 – 2033 ANTICIPATED REVENUE
$ 896.00 – 2034 ANTICIPATED REVENUE
$ 914.00 – 2035 ANTICIPATED REVENUE
$ 932.00 – 2036 ANTICIPATED REVENUE
$ 951.00 – 2037 ANTICIPATED REVENUE
$ 970.00 – 2038 ANTICIPATED REVENUE
$ 989.00 – 2039 ANTICIPATED REVENUE
$1,009.00 – 2040 ANTICIPATED REVENUE