

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

Referred to: The Energy and Environment Committee (Chairwoman Greene and Legislators Eckert, Heppner, Wawro, and Woltman), and The Ways and Means Committee (Chairwoman Archer and Legislators Gerentine, Maio, Joseph Maloney, Petit, Rodriguez, and Ronk)

Chairwoman of the Energy and Environment Committee, Manna Jo Greene, and Deputy Chair Mary Wawro offer the following:

WHEREAS, this resolution has been submitted by 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 which 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, Landau Solar, LLC (the “Owner”) has submitted a Notice of Intent to the County that it plans to build a 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 56.14-1-24.100 in the Town of Ulster, 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 (the “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 the Agreement; and

WHEREAS, the Owner has submitted (or will submit) to the assessor of the Town of Ulster 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 the 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 the Agreement and any related amendments with the Owner 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 move its adoption.

ADOPTED BY THE FOLLOWING VOTE:

AYES: 20 NOES: 0
(Absent: Legislators Collins, Delaune, and Fabiano)

Passed Committee: Energy and Environment on September 5, 2019

Passed Committee: Ways and Means on September 10, 2019

FINANCIAL IMPACT:

\$3,500.00/MEGAWATT – 2020 ANTICIPATED REVENUE
\$3,500.00/MEGAWATT – 2021 ANTICIPATED REVENUE
\$3,500.00/MEGAWATT – 2022 ANTICIPATED REVENUE
\$3,500.00/MEGAWATT – 2023 ANTICIPATED REVENUE
\$3,500.00/MEGAWATT – 2024 ANTICIPATED REVENUE
\$3,500.00/MEGAWATT – 2025 ANTICIPATED REVENUE
\$3,500.00/MEGAWATT – 2026 ANTICIPATED REVENUE
\$3,500.00/MEGAWATT – 2027 ANTICIPATED REVENUE
\$3,500.00/MEGAWATT – 2028 ANTICIPATED REVENUE
\$3,500.00/MEGAWATT – 2029 ANTICIPATED REVENUE
\$3,500.00/MEGAWATT – 2030 ANTICIPATED REVENUE
\$3,500.00/MEGAWATT – 2031 ANTICIPATED REVENUE
\$3,500.00/MEGAWATT – 2032 ANTICIPATED REVENUE
\$3,500.00/MEGAWATT – 2033 ANTICIPATED REVENUE
\$3,500.00/MEGAWATT – 2034 ANTICIPATED REVENUE

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STATE OF NEW YORK

ss:

COUNTY OF ULSTER

I, the undersigned Clerk of the Legislature of the County of Ulster, hereby certify that the foregoing resolution is the original resolution adopted by the Ulster County Legislature on the 17th Day of September in the year Two Thousand and Nineteen, and said resolution shall remain on file in the office of said clerk.

IN WITNESS WHEREOF, I have hereunto set my hand and seal of the County of Ulster this 19th Day of September in the year Two Thousand and Nineteen.

|s| Victoria A. Fabella
Victoria A. Fabella, Clerk
Ulster County Legislature

Submitted to the County Executive this
19th Day of September, 2019.

|s| Victoria A. Fabella
Victoria A. Fabella, Clerk
Ulster County Legislature

Approved by the County Executive this
25th Day of September, 2019.

|s| Patrick K. Ryan
Patrick K. Ryan, County Executive