

Local Law Filing

(Use this form to file a local law with the Secretary of State.)

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.

County City Town Village
(Select one.)

of Cortland

Local Law No. 7 of the year 2023

A local law Opting Out of Real Property Tax Law Section 487
(Insert Title)

Be it enacted by the Legislature of the
(Name of Legislative Body)

County City Town Village
(Select one.)

of Cortland

as follows:

*AS ATTACHED

(If additional space is needed, attach pages the same size as this sheet, and number each.)

(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. 7 of 2023 of the ~~(County)~~(City)(Town)(Village) of Cortland was duly passed by the Legislature on June 22 2023, in accordance with the applicable provisions of law.
(Name of Legislative Body)

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 approved) *(Name of Legislative Body)* (repassed after disapproval) by the _____ and was deemed duly adopted *(Elective Chief Executive Officer*)* 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 approved) *(Name of Legislative Body)* (repassed after disapproval) by the _____ on _____ 20____. *(Elective Chief Executive Officer*)*

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 approved) *(Name of Legislative Body)* (repassed after disapproval) by the _____ on _____ 20____. Such local *(Elective Chief Executive Officer*)* 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 chairperson 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.

5. (City local law concerning Charter revision proposed by petition.)

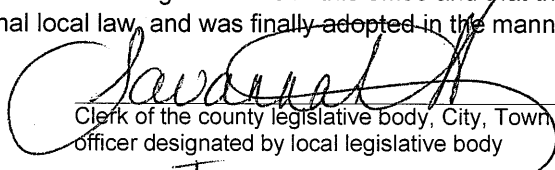
I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20____ of the City of _____ having been submitted to referendum pursuant to the provisions of section (36)(37) of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of such city voting thereon at the (special)(general) election held on _____ 20____, became operative.

6. (County local law concerning adoption of Charter.)

I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20____ of the County of _____ State of New York, having been submitted to the electors at the General Election of November _____ 20____, pursuant to subdivisions 5 and 7 of section 33 of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of the cities of said county as a unit and a majority of the qualified electors of the towns of said county considered as a unit voting at said general election, became operative.

(If any other authorized form of final adoption has been followed, please provide an appropriate certification.)

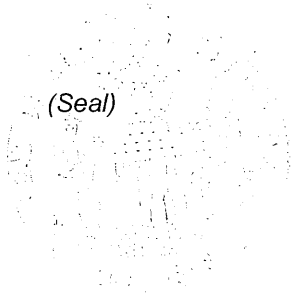
I further certify that I have compared the preceding local law with the original on file in this office and that the same is a correct transcript therefrom and of the whole of such original local law, and was finally adopted in the manner indicated in paragraph ¹_____ above.



Clerk of the county legislative body, City, Town or Village Clerk or
officer designated by local legislative body

Date: June 23, 2023

(Seal)



Local Law 7 of 2023 - a Local Law Opting Out of Real Property Tax Law Section 487

WHEREAS, said Local Law has been in its final form upon the desks of the members of the Legislature at least seven (7) calendar days, exclusive of Sunday, prior to this date, AND

WHEREAS, a public hearing was held before the Cortland County Legislature in accordance with Municipal Home Rule Law, Section 20, following the approval of Finance and Administration Committee of the Cortland County Legislature, AND

WHEREAS, this Local Law was brought before the Cortland County Legislature for adoption on June 22, 2023, AND

RESOLVED, that Local Law 7 of 2023 is hereby adopted and shall take effect upon the filing thereof in the Office of the Secretary of State as provided by Municipal Home Rule Law, NOW THEREFORE

BE IT ENACTED by the County Legislature of the County of Cortland as follows:

Section 1: Legislative Intent

The purpose of this local law is to opt out of New York Real Property Tax Law §487, which section provides an exemption from real property taxes for certain energy systems which the County can remove by local law.

Section 2: Removal of Exemption

a.) No tax exemption made available by New York Real Property Tax Law §487 shall be applicable to Cortland County taxes with respect to any solar or wind energy system or farm waste energy system or any other renewable energy source constructed subsequent to the effective date of this Local Law.

b.) No tax exemption under New York Real Property Tax Law §487 shall be applicable to Cortland County taxes with respect to any microhydroelectric energy system, fuel cell electric generating system, micro-combined heat and power generating equipment system, or electric energy storage equipment or electric energy storage system, or fuel-flexible linear generator electric generating system or any other renewable energy system constructed subsequent to the effective date of this local law.

Section 3: Effect Upon Currently Approved Systems

The County is hereby authorized to execute PILOT agreements with the owners of solar energy systems approved by the City, Villages or Towns prior to the adoption of this Local Law opting out of 487 of the Real Property Tax Law of the State of New York. Said PILOT agreements shall be in accordance with Local Law 5 of 2020, titled the "Solar Energy System PILOT Law of the County of Cortland, New York."

Section 4: Severability

The invalidity or unenforceability of any section, subsection, paragraph, sentence, clause, provision, or phrase of the aforementioned sections, as declared by the valid judgment of any court of competent

jurisdiction to be unconstitutional, shall not affect the validity or enforceability of any other section, subsection, paragraph, sentence, clause, provision, or phrase, which shall remain in full force and effect.

Section 5: Authority

This local law is enacted pursuant to the authority granted by Real Property Tax Law §487.8, as well as the NYS Municipal Home Rule Law ("MHRL"), with the procedural provisions of the MHRL controlling. To the extent that this local law is inconsistent with Real Property Tax Law §487, or any other laws or regulations, this local law shall supersede those laws, including but not limited to Local Law 5 of 2020 except as provided in Section 3 herein.

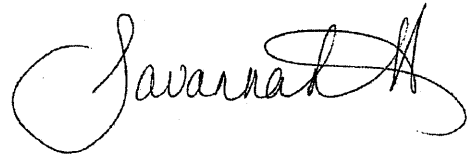
Section 6: Effective Date

- a.) This law shall be effective immediately upon filing with the Secretary of State.
- b.) In accordance with RPTL §487.8(a), the County shall file this local law with the Commissioner of the New York State Department of Tax and Finance and with the President of the New York State Energy Research and Development Authority.

**STATE OF NEW YORK) SS:
COUNTY OF CORTLAND)**

This is to certify that I, the undersigned, Clerk of the Cortland County Legislature, have compared the foregoing copy with the original now on file in this office, and that the above actions were passed by the Cortland County Legislature on the 22nd day of June, 2023 and that the same is a correct and true transcript of such actions taken.

IN WITNESS WHEREOF I have hereunto set my hand
and the official seal of the CORTLAND COUNTY
LEGISLATURE, this 22nd day of June, 2023.



Clerk of the Cortland County Legislature