



## ***LOCAL LAW FILING***

Town of Long Lake  
County of Hamilton

Local Law No. 2 of the Year 2023

### **A LOCAL LAW TO OPT-OUT OF REAL PROPERTY TAX LAW §487**

BE IT ENACTED by the Town Board of the Town of Long Lake, County of Hamilton,  
State of New York, as follows:

#### **1. Title**

The Title of this Local Law shall be: A LOCAL LAW TO OPT-OUT OF REAL PROPERTY TAX LAW §487.

#### **2. Legislative intent.**

New York Real Property Tax Law §487 exempts real property which includes a solar or wind energy system, farm waste energy system, micro-hydroelectric energy system, fuel cell electric generating system, micro-combined heat and power generating equipment system, electric energy storage equipment and electric energy storage system, or fuel-flexible linear generator electric generating system, from taxation to the extent of any increase in the value thereof by reason of the inclusion of system for a period of fifteen years. Real Property Tax Law §487 further provides the Town of Long Lake with the option to opt-out of the RPTL §487 tax exemption by enacting a local law stating that no exemption under RPTL §487 shall be applicable within Long Lake's jurisdiction. The Town Board of the Town of Long Lake finds that it is in the best interest of the Town to tax property value increases related to real property potentially subject to the exemption granted under RPTL §487 at its full assessed value.

**3 . Opt-Out of Real Property Tax Law §487 Exemption.**

The tax exemption made available by Real Property Tax Law §487 shall not be applicable within the boundaries of the Town of Long Lake with respect to any solar or wind energy system, farm waste energy system, micro-hydroelectric energy system, fuel cell electric generating system, micro-combined heat and power generating equipment system, electric energy storage equipment and electric energy storage system, or fuel-flexible linear generator electric generating system, hereafter constructed, or to any other energy system eligible for the real property tax exemption pursuant to §487 of the Real Property Tax Law.

**4. Authority.**

This Local Law is authorized by and enacted pursuant to the New York State Constitution, the New York Municipal Home Rule Law, the Statute of Local Governments, section 487 of the Real Property Tax Law, and the Town Law of the State of New York.

**5. Severability.**

If any provision, word, clause, sentence, paragraph, section, article, or part of this local law, or the application thereof to any person or circumstances, shall be adjudged by any court of competent jurisdiction to be invalid, such judgement shall not affect, impair, or invalidate any other parts of this local law or the application of this law, or any part thereof, to other persons or circumstances.

**6. Effective Date.**

This local law shall take effect immediately upon filing with the Secretary of State.

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**Certification by Town Clerk**

**(Final adoption by local legislative body only.)**

*(Final Adoption by legislative body only.)*

I hereby certify that the local law annexed hereto, designated as Local Law No. 2 of 2023 of the Town of Long Lake, Hamilton County was duly passed by the Town Board of the Town of Long Lake on **April 20, 2023**, in accordance with the applicable provisions of law.

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 by final adoption by local legislative body only.



Signature: Amber Wamback

First Deputy Town Clerk of the Town of Long Lake

Hamilton County, New York

Date:

