

LOCAL LAW NUMBER 1 - 2021
TOWN OF ALLEGANY, COUNTY OF CATTARAUGUS, NEW YORK

Pursuant to Section 10 of the Municipal Home Rule Law.

**PROVIDING THAT NO EXEMPTION
UNDER REAL PROPERTY TAX LAW SECTION 487 BE APPLICABLE
WITH RESPECT TO ANY SOLAR OR WIND ENERGY SYSTEM
OR FARM WASTE ENERGY SYSTEM**

BE IT ENACTED by the Town Board of the Town as follows:

SECTION 1. Legislative Intent. It is the intent of this Local Law to opt out from any exemption from taxation as authorized in Real Property Tax Law Section 487.

SECTION 2. "SECTION 2. Exemption From Taxation.

- A. No exemption from taxation, under Real Property Tax Law Section 487, shall be applicable with respect to any solar or wind energy system or farm waste energy system in the Town of Allegany.
- B. No exemption from taxation as authorized in Real Property Tax Law Section 487 shall be applicable with respect to any micro-hydroelectric 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 in the Town of Allegany.

SECTION 3. Severability. If any provision of this Local Law shall be adjudged by any court of competent jurisdiction to be invalid, then such adjudication, shall not affect, impair or invalidate the remainder thereof, but shall be confined in its operation to the particular provision directly involved in the controversy in which such judgment shall have been rendered.

SECTION 4. Effective Date. This Local Law shall take effect immediately upon filing with the Secretary of State.