

**VILLAGE OF AIRMONT**

**LOCAL LAW NO. 20F 2022**

**A LOCAL LAW OPTING OUT OF REAL PROPERTY TAX EXEMPTION FOR ENERGY SYSTEMS**

BE IT ENACTED by the Village Board for the Village of Airmont, Rockland County, New York (“Village Board”) as follows:

**Section 1. Legislative Intent.**

It is the intent of this Local Law to remove the exemption from Village taxation contained in New York State Real Property Tax Law (RPTL) § 487 for certain energy systems. This Section grants a fifteen-year exemption from real property taxation on the increase in assessed value attributable to the construction of said systems. As such, and because the Village is substantially residential, the Village Board seeks to protect the Village tax base by the adoption of this local law.

**Section 2. Authority.**

This Local Law is adopted pursuant to RPTL § 487(8)(a) which provides that a county, city, town or village may, by local law, provide that no exemption under this section shall be applicable within its jurisdiction.

**Section 3. Amendment**

Chapter 183 (Taxation) of the Village Code shall be Amended to add a new Article, “Article IX” as follows:

**Article IX Energy Systems Exemption**

**§ 183-60 Elimination of Exemption**

Pursuant to this Local Law, the exemption provided by RPTL § 487 is hereby removed for the purposes of Village taxation and no such exemption shall be granted 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, which began construction subsequent to the date of legislative effect (January 1, 1991) or the effective date of such local law, whichever is later. Further, the Village opts out of this exemption for any other type of energy system that may be incorporated in RPTL § 487, unless a local law to the contrary is adopted.

**Section 4. State Environmental Quality Review Act.**

Pursuant to 6 NYCRR 617.5 (26) and (33), this Local Law is classified as a Type II action which requires no further review under the State Environmental Quality Review Act.

**Section 5. Severability.**

If a court of competent jurisdiction determines that any clause, sentence, paragraph, subdivision, or part of this Local Law or the application thereof to any person, firm or corporation, or circumstance is invalid or unconstitutional, the court's order or judgment shall not affect, impair, or invalidate the remainder of this Local Law, but shall be confined in its operation to the clause, sentence, paragraph, subdivision, or part of this Local Law or in its application to the person, individual, firm or corporation or circumstance, directly involved in the controversy in which such judgment or order shall be rendered.

**Section 6. Effective date.**

This Local Law shall be effective immediately upon filing with the Secretary of State. This Local Law shall also be filed with the Commissioner of the New York State Department of Taxation and Finance and the President of the New York State Energy Research and Development Authority.