



County of Albany

Harold L. Joyce
Albany County Office
Building
112 State Street - Albany,
NY 12207

Legislation Text

File #: TMP-2450, **Version:** 1

REQUEST FOR LEGISLATIVE ACTION

Description (e.g., Contract Authorization for Information Services):

Resolution requiring a PILOT for Solar and Wind energy systems with the County of Albany
body

Date: 4/22/2021
Submitted By: Michael McGuire
Department: Real Property Tax Service Agency
Title: Director
Phone: 518-487-5292
Department Rep.
Attending Meeting: Michael McGuire

Purpose of Request:

- ☐ Adopting of Local Law
- ☐ Amendment of Prior Legislation
- ☒ Approval/Adoption of Plan/Procedure
- ☐ Bond Approval
- ☐ Budget Amendment
- ☐ Contract Authorization
- ☐ Countywide Services
- ☐ Environmental Impact/SEQR
- ☐ Home Rule Request
- ☐ Property Conveyance
- ☐ Other: (state if not listed) [Click or tap here to enter text.](#)

CONCERNING BUDGET AMENDMENTS

Increase/decrease category (choose all that apply):

- ☐ Contractual
- ☐ Equipment
- ☐ Fringe
- ☐ Personnel

- ☐ Personnel Non-Individual
☐ Revenue

Increase Account/Line No.: Click or tap here to enter text.
Source of Funds: Click or tap here to enter text.
Title Change: Click or tap here to enter text.

CONCERNING CONTRACT AUTHORIZATIONS

Type of Contract:

- ☐ Change Order/Contract Amendment
☐ Purchase (Equipment/Supplies)
☐ Lease (Equipment/Supplies)
☐ Requirements
☐ Professional Services
☐ Education/Training
☐ Grant

Choose an item.

Submission Date Deadline Click or tap to enter a date.

- ☐ Settlement of a Claim
☐ Release of Liability
☐ Other: (state if not listed) Click or tap here to enter text.

Contract Terms/Conditions:

Party (Name/address):
Click or tap here to enter text.

Additional Parties (Names/addresses):
Click or tap here to enter text.

Amount/Raise Schedule/Fee: Click or tap here to enter text.
Scope of Services: Click or tap here to enter text.

Bond Res. No.: Click or tap here to enter text.
Date of Adoption: Click or tap here to enter text.

CONCERNING ALL REQUESTS

Mandated Program/Service: Yes ☐ No ☒
If Mandated Cite Authority: Click or tap here to enter text.

Is there a Fiscal Impact: Yes ☐ No ☒
Anticipated in Current Budget: Yes ☐ No ☐

County Budget Accounts:

Revenue Account and Line: Click or tap here to enter text.

Revenue Amount: Click or tap here to enter text.

Appropriation Account and Line: Click or tap here to enter text.

Appropriation Amount: Click or tap here to enter text.

Source of Funding - (Percentages)

Federal: Click or tap here to enter text.

State: Click or tap here to enter text.

County: Click or tap here to enter text.

Local: Click or tap here to enter text.

Term

Term: (Start and end date) until repeal

Length of Contract: Click or tap here to enter text.

Impact on Pending LitigationYes ☐ No ☒

If yes, explain: Click or tap here to enter text.

Previous requests for Identical or Similar Action:

Resolution/Law Number: Click or tap here to enter text.

Date of Adoption: Click or tap here to enter text.

Justification: (state briefly why legislative action is requested)

Real Property Tax Law §487 requires a 15 year property tax exemption to the owners of energy producing systems that are defined under RPTL §487(1). Within the county the most commonly constructed type of energy producing system are solar arrays. These arrays are commercial scale installations, producing a minimum of 1 megawatt of electricity. RPTL §487(9) allows the county, city, town, village or school district ("taxing jurisdictions") to negotiate a PILOT with the owners of the energy system. Without a PILOT property taxes would not be paid on the value of the energy system for 15 years. PILOTs are essential to ensure that all property owners within the county are paying their fair share of taxes. Without PILOT agreements the solar array's share of property taxes would be unfairly shifted to all other tax payers within the county.

My office has been working with the Office of the County Executive and other taxing jurisdictions to negotiate PILOT agreements for eligible energy systems. As required under §487(9)(a) energy system developers have to notice the County of Albany of their intent to construct a system within the county. Once notified of the intent the County of Albany has sixty (60) days to notify the energy system developer of our intent to require a PILOT. If the County of Albany fails to notify to developer within 60 days we then lose the right to negotiate a PILOT. This matter has been litigated, there is no wiggle room. I have included a copy of *Laertes Solar, LLC. Et al. v. Assessor of the Town of Harford, et al.* The Laertes decision establishes precedent requiring the County of Albany to notify developers of our intent to require a PILOT within 60 days.

The 2021-2022 NYS Budget amended RPTL §487 to include subsection §487(9)(b). Subsection (b) authorizes the Albany

County Legislature to adopt a resolution indicating our ongoing intent to require a PILOT for energy producing systems. A resolution would be considered notification to developers and eliminate the existing notification requirement. The resolution would remain in effect until repeal.

I am requesting that the Albany County Legislature adopt a resolution indicating our ongoing intent to require a contract for a PILOT for energy systems as defined under RPTL §487.