

RESOLUTION NO. 192

ESTABLISHING A REQUIREMENT PURSUANT TO REAL PROPERTY TAX LAW SECTION 487(9)(B) FOR A PILOT AGREEMENT ON ALL NEW SOLAR AND WIND ENERGY SYSTEMS IN ALBANY COUNTY

Introduced: 6/14/21

By Audit and Finance Committee:

WHEREAS, Real Property Tax Law (RPTL) § 487 authorizes a tax exemption of 15 years for certain solar or wind energy systems constructed on real property, although the County may enter into a payment in lieu of taxes (PILOT) agreement for said parcel, and

WHEREAS, In *Matter of Laertes Solar, LLC v. Assessor of the Town of Hartford*, the court held that, if a municipality failed to provide notice within 60 days of their intent to enter into a PILOT agreement, then no payments would be required from the developers for said energy systems, and

WHEREAS, The Director of the Albany County Real Property Tax Services Agency has requested that the Albany County Legislature adopt a resolution indicating the County's ongoing intent to enter into PILOT agreements for all such qualifying energy systems, and

WHEREAS, The Director indicated that RPTL § 489(9)(b) allows for the adoption of a Resolution by this Honorable Body indicating the County's ongoing intent to enter into PILOT agreements for all such qualifying energy systems, and that such resolution shall satisfy the aforesaid 60 day notice requirement to all developers, now, therefore, be it

RESOLVED, By the Albany County Legislature that this Resolution shall serve as notice of the ongoing intent of the County of Albany to enter into PILOT agreements regarding solar or wind energy systems constructed within Albany County with a capacity of 500 Kilowatts or greater, pursuant to RPTL § 487(9)(b), and, be it further

RESOLVED, By the Albany County Legislature that the County Executive is authorized to execute any necessary documentation required to effectuate this notice throughout the County of Albany, and, be it further

RESOLVED, That the Clerk of the Legislature is directed to forward certified copies of this resolution to the appropriate County Officials.