

Local Law No. 3-2017  
Real Property Taxation for Certain Solar or Wind  
Energy Systems or Farm Waste Energy Systems

Section 1. Purpose. The purpose of this Local Law is to provide the taxation for certain solar or wind energy systems or farm waste energy systems located within the Town of Pittstown pursuant to override the tax exemption set forth in Real Property Tax Law Section 487.

Section 2. Authority. This Local Law is enacted pursuant to the provisions of the Section 487(8)(a) of the Real Property Tax Law of the State of New York, and the Municipal Home Rule Law of the State of New York.

Section 3. This Local Law No. 3 of the Town of Pittstown shall be known as “Real Property Taxation for Certain Solar or Wind Energy Systems or Farm Waste Energy Systems.”

System 4. As used herein the following terms apply:

a) “Solar or wind energy equipment” means collectors, controls, energy storage devices, heat pumps and pumps, heat exchangers, windmills, and other materials, hardware or equipment necessary to the process by which solar radiation or wind is (i) collected, (ii) converted into another form of energy such as thermal, electrical, mechanical or chemical, (iii) stored, (iv) protected from unnecessary dissipation and (v) distributed. It does not include pipes, controls, insulation or other equipment which are part of the normal heating, cooling, or insulation system of a building. It does include insulated glazing or insulation to the extent that such materials exceed the energy efficiency standards required by law.

b) “Solar or wind energy system” means an arrangement or combination of solar or wind energy equipment designed to provide heating, cooling, hot water, or mechanical, chemical, or electrical energy by the collection of solar or wind energy and its conversion, storage, protection and distribution.

c) “Authority” means the New York State Energy Research and Development Authority.

d) “Incremental cost” means the increased cost of a solar or wind energy system or farm waste energy system or component thereof which also serves as part of the building structure, above that for similar conventional construction, which enables its use as a solar or wind energy or farm waste energy system or component.

e) “Farm waste electric generating equipment” means equipment that generates electric energy from biogas produced by the anaerobic digestion of agricultural waste, such as livestock manure, farming waste and food processing wastes with a rated capacity of not more than one thousand kilowatts that is (i) manufactured, installed and operated in accordance with applicable government and industry standards, (ii) connected to the electric system and operated in conjunction with an electric corporation’s transmission and distribution facilities, (iii) operated

in compliance with the provisions of section sixty-six-j of the Public Service Law, (iv) fueled at a minimum of ninety percent on an annual basis by biogas produced from the anaerobic digestion of agricultural waste such as livestock manure materials, crop residues and food processing wastes, and (v) fueled by biogas generated by anaerobic digestion with at least fifty percent by weight of its feedstock being livestock manure materials on an annual basis.

Section 5. Real property located within the jurisdictional boundaries of the Town of Pittstown which includes a solar or wind energy system or farm waste energy system approved in accordance with the provisions of Section 487 of the Real Property Tax Law which began construction subsequent to January 1, 1991 or the effective date of this local law, whichever is later, shall not be exempt from real property taxation and shall be subject to real property taxation.

Section 6. Construction of a solar or wind energy system or a farm waste energy system shall be deemed to have begun upon full execution of a contract or interconnection agreement with the utility; provided however, that if such contract or interconnection agreement requires a deposit to be made, then construction shall be deemed to have begun when the contract or interconnection agreement is fully executed and the deposit is made.

Section 7. Local Law No. 3 of the Town of Pittstown for 2017 shall not apply to residential homes, farms or certain commercial real property using solar or wind energy equipment, solar or wind energy systems or farm waste electric generating equipment for their own personal use or consumption.

Section 8. If any clause, sentence, paragraph, section or part of this Local Law shall be adjudged by any court of competent jurisdiction to be invalid, such judgment shall not affect, impair, or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, section or part thereof directly involved in the controversy in which such judgment shall have been rendered.

Section 9. A copy of Local Law No. 3 of the Town of Pittstown for 2017 shall be filed with the president of the Authority and the Commissioner of Taxation and Finance.

Section 10. This Local Law shall take effect immediately upon filing with the New York State Secretary of State.