# TOWN OF COLUMBUS

# LOCAL LAW NO. \_\_\_-2025

# A LOCAL LAW TO OPT-OUT OF SECTION 487 OF THE

# NEW YORK STATE REAL PROPERTY TAX LAW

 Be it enacted by the Town Board of the Town of Columbus as follows:

Section 1. Purpose and Intent.

The purpose of this Local Law is to enable the Town of Columbus to opt out of all energy system real property tax assessment exemptions afforded pursuant to Section 487 of the Real Property Tax Law.

Section 2. Authority.

This Local Law is enacted pursuant to the authority granted by Section 487(8) of the Real Property Tax Law.

Section 3. No Exemption from Taxation.

No exemption from taxation shall be applicable in the Town of Columbus with respect to any solar or wind energy system or farm waste energy system which began construction subsequent to the effective date hereof.

No exemption from taxation shall be applicable in the Town of Columbus with respect to any micro-hydroelectric energy system, fuel cell electric generating system, micro-combined heat and power generating equipment system, electric energy storage equipment or electric energy storage system, or fuel-flexible linear generator electric generating system which began construction subsequent to the effective date hereof.

Section 4. Separability.

The provisions of this local law are separable and if any provision, clause, sentence, subsection, word or part thereof is held illegal, invalid, unconstitutional, or inapplicable to any person or circumstance, such illegality, invalidity or unconstitutionality, or inapplicability shall not affect or impair any of the remaining provisions, clauses, sentences, subsections, words, or parts of this local law or their application to other persons or circumstances. It is hereby declared to be the legislative intent that this local law would have been adopted if such illegal, invalid, or unconstitutional provision, clause, sentence, subsection, word or part had not been included therein, and as if such person or circumstance, to which the local law or part thereof is held inapplicable, had been specifically exempt therefrom.

Section 5. Repealer.

All Ordinances, Local Laws and parts thereof inconsistent with this Local Law are hereby repealed.

Section 6. Effective Date.

This local law shall take effective immediately upon filing with the New York State Secretary of State in accordance with Section 27 of the Municipal Home Rule Law.