

TOWN OF HARPERSFIELD

RESOLUTION NO. 012 OF THE YEAR 2016

Councilman Edward S. Slicer offered the following resolution and moved its adoption:

TITLE: RESOLUTION AUTHORIZING ENTRY INTO HOST COMMUNITY BENEFIT AGREEMENTS AS PAYMENTS IN LIEU OF TAXES FOR COMMERCIAL SOLAR INSTALLATIONS IN TOWN OF HARPERSFIELD REAL PROPERTY SERVICES.

WHEREAS, the Town of Harpersfield, Town Board, wishes to cooperate and partner with the County of Delaware and School Districts in creating a unified policy to deal with the taxable status of commercial solar installations; and

WHEREAS, the real estate parcels that contain those solar installations will fall into overlapping taxing districts; and

WHEREAS, New York State Real Property Tax Law Section 487 (9) states that solar, wind and farm waste energy projects are exempt from property taxes for a period of fifteen (15) years, but are eligible to contribute to their host community through PILOT agreements; and

WHEREAS, the Town of Harpersfield and many of the Towns, Villages and School Districts agree that residential and agricultural solar projects should be tax-exempt, but commercial solar projects should pay their fair share of the costs of municipal expenses; and

WHEREAS, residential solar projects are defined as projects located at inhabited dwellings, connected to a single phase grid and no larger than 20 kw in size; and

WHEREAS, agricultural solar projects are defined as projects located on lands which qualifies for exemption under Real Property Tax Law * 483; and

WHEREAS, commercial solar projects are defined as any projects other than those defined above as residential or agricultural; and

THEREFORE, upon approval of this Resolution, it is understood that the Town of Harpersfield authorizes that the Host Community Benefit Agreements will be put into place for all new commercial solar installations in the County. It is further understood that taxing districts will need to adopt similar legislation to authorize the Host Community Benefit Agreements. In addition, it is expected that the Town of Harpersfield will be the lead agency in negotiating and ensuring that Host Community Benefit Agreements are in; and

WHEREAS, the Town, within sixty (60) day period of the request for a building permit, will notify such commercial solar array owners that the Host Community Benefit Agreement (PILOT) is in place in the Town of Harpersfield and will notify such other taxing districts as described within this resolution; and

FURTHERMORE, all commercial solar panel arrays will be subject to Host Community Benefit Agreements (PILOT) to be put into place by the Town of Harpersfield and the proceeds of which will be shared by each taxing district on a pro-rated amount (50% Town, 25% County, 25% School); and

WHEREAS, all residential and agricultural solar installations would remain as tax exempt for the fifteen (15) year period unless the law changes regarding tax-exempt status. This Resolution only applies to commercial installations; and

WHEREAS, under Section 487 (9) of the Real Property Tax Law, the Host Community Benefit Agreement must not exceed the amount of taxes that the entity would have paid on the new array if there were not tax exemption (For example, if a \$100,000.00 solar farm is build on a \$5,000.00 plot of land, the agreement cannot exceed what the property taxes would have been on a \$105,000.00 assessed value); and

WHEREAS, it is understood agreements made pursuant to this resolution shall be for fifteen (15) years and that the revenue will be divided among the taxing districts as described above.

NOW, THEREFORE, BE IT RESOLVED, that the Town of Board of the Town of Harpersfield is in agreement with this multi-jurisdictional cooperation agreement.

Seconded by Councilman Harry Peterson with the vote as follows:

Adopted:	James Eisel Sr.	Supervisor	Absent.
	Robert Reeve Jr.	Deputy Supervisor	Aye.
	Catherine Straus	Councilwoman	Aye.
	Harry Peterson	Councilman	Aye.
	Edward S. Slicer	Councilman	Aye.



Linda E. Goss, Town Clerk
May 11, 2016