

**WHEREAS**, the Town of Southport wishes to enact a local law to allow the Town of Southport to opt out of the New York State Real Property Tax Law (RPTL) Section 487, thereby to not provide an exemption for taxation for any solar, wind, and farm waste energy systems within the Town of Southport; and

**WHEREAS**, that this Local Law No. 3 of 2025, To Remove Exemption Under New York State Real Property Law Section 487 For Solar, Wind and Farm Waste Energy Systems Within the Town of Southport in its final form having been upon the desks of members of the Town Board for at least seven (7) calendar days, exclusive of Sunday, prior to this day, and a public hearing having been duly held on February 11, 2025 at 6:00 p.m., before the Town Board at the Town of Southport Town Hall located at 1139 Pennsylvania Avenue, Elmira, N.Y. 14904 upon public notice provided by law, and the said proposed local law having been read in its final form at this meeting; and

**NOW THEREFORE, BE IT RESOLVED**, the Town Board of the Town of Southport, County of Chemung, State of New York hereby adopts Local Law No. 3 of 2025, To Remove Exemption Under New York State Real Property Law Section 487 For Solar, Wind and Farm Waste Energy Systems Within the Town of Southport, and is hereby enacted to wit:

**Local law No. 3 of 2025 To Remove Exemption Under New York State Real Property Law Section 487 For Solar, Wind and Farm Waste Energy Systems Within the Town of Southport.**

**Section 1.** Title.

This local law shall be known as “Local Law No. 3 of 2025 To Remove Exemption Under New York State Real Property Law Section 487 For Solar, Wind and Farm Waste Energy Systems Within the Town of Southport”.

**Section 2.** Legislative Intent.

It is the intent of this local law to allow the Town of Southport to opt out of the New York State Real Property Tax Law (RPTL) Section 487, thereby to remove an exemption for taxation in accordance with New York State RPTL Section 487 for any solar, wind and farm waste energy systems within the Town of Southport.

**Section 3.** Authority.

This local law is adopted pursuant to New York State Real Property Tax Law Section 487-8(a) which expressly authorizes a Town by local law to provide that no exemption under New York State RPTL 487 shall be applicable within its jurisdiction with respect to any solar, wind, or farm waste energy system which began construction subsequent the effective date of such local law, whichever is later.

**Section 4.** Inconsistent Laws.

All laws inconsistent with any provision or provisions of this law are hereby repealed.

**Section 5.** Severability.

If a court determines that any clause, sentence, paragraph, subdivision, or part of this local law or the application thereof to any person, firm or corporation, or circumstance is invalid or unconstitutional, the court's order or judgment shall not affect, impair, or invalidate the remainder of this local law, but shall be confined in its operation to the clause, sentence, paragraph, subdivision, or part of this local law or in its application to the person, individual, firm or corporation or circumstance, directly involved in the controversy in which such judgment or order shall be rendered.

**Section 6.** Effective Date. This local law shall take effect immediately upon filing with the Secretary of State, New York State Department of Taxation and

Finance and New York State Energy Research and Development Authority  
(NYSERDA).

BY ORDER OF THE TOWN BOARD OF THE TOWN OF SOUTHPORT