

Local Law Filing

(Use this form to file a local law with the Secretary of State.)

Text of law should be given as amended. Do not include matter being eliminated and do not use italics or underlining to indicate new matter.

☐ County ☐ City ☒ Town ☐ Village
(Select one:)

of Eaton

Local Law No. 1 of the year 2026

A Local Law opting out of the Real Property Tax exemption for Solar and Wind energy systems pursuant to Real Property Tax Law §487

Be it enacted by the Town Board of the
(Name of Legislative Body)

☐ County ☐ City ☒ Town ☐ Village
(Select one:)

of Eaton as follows:

TOWN OF EATON

LOCAL LAW NO. 1-2026

A LOCAL LAW OPTING OUT OF THE REAL PROPERTY TAX EXEMPTION FOR SOLAR AND WIND ENERGY SYSTEMS PURSUANT TO REAL PROPERTY TAX LAW §487

Be it enacted by the Town of Eaton Town Board, as follows:

SECTION 1. LEGISLATIVE FINDINGS AND INTENT

It is the intent of the Town Board of the Town of Eaton to opt out of the real property tax exemption for wind and solar energy systems within the jurisdiction and geographic boundaries of the Town of Eaton. The Town has received multiple inquiries for solar energy systems to be located within the Town and additional inquiries/applications are anticipated in the future. These systems are currently eligible for a real property tax exemption under New York State Real Property Tax Law which would otherwise eliminate real property tax revenue generated for the Town from these systems. New York State Real Property Tax Law authorizes municipalities to opt-out of the real property tax exemption for solar and wind systems provided the municipality enacts a local law “opting out” of the tax exemption. In accordance with Real Property Tax Law §487, it is the intent of this Local Law that the Town of Eaton opt-out of the real property tax exemption for solar and wind energy systems.

SECTION 2. AUTHORITY

This Local Law is enacted pursuant to New York Real Property Tax Law §487(8), the New York State Constitution, and New York Municipal Home Rule Law §10.

SECTION 3. OPTING OUT OF THE TAX EXEMPTION FOR SOLAR AND WIND ENERGY SYSTEMS PURSUANT TO REAL PROPERTY TAX LAW §487

Pursuant to and consistent with New York State Real Property Tax Law §487(8) the Town of Eaton Town Board hereby declares that solar and wind energy systems shall not be exempt from real property taxes within the jurisdiction and geographic boundaries of the Town of Eaton.

SECTION 4. SEVERABILITY

If any clause, sentence, paragraph, subdivision or part of this Local Law or the application thereof to any person, firm or corporation, or circumstance, shall be adjusted by any court of competent jurisdiction to be invalid or unconstitutional, such order or judgment shall not affect, impair or invalidate the remainder thereof, 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 5. FILING

Pursuant to New York Real Property Tax Law §487(8), following the enactment of this Local Law a copy of this Local Law shall be filed with the Commissioner of the New York State Department of Taxation and Finance and the President of the New York State Energy Research and Development Authority (NYSERDA).

SECTION 6. EFFECTIVE DATE

This Local Law shall be effective upon filing with the office of the Secretary of State.

(Complete the certification in the paragraph that applies to
the filing of this local law and strike out that which is not applicable.)

1. **(Final adoption by local legislative body only.)**

I hereby certify that the local law annexed hereto, designated as **Local Law No. 1 of 2026** of the **Town of Eaton** was duly passed by the **Town Board** on **March 10th, 2026**, in accordance with the applicable provisions of law.

2. ~~**(Passage by local legislative body with approval, no disapproval or repassage after disapproval by the Elective Chief Executive Officer*.)**~~

~~I hereby certify that the local law annexed hereto, designated as local law No. of 20 of the **Town of Sullivan** was duly passed by the **Town Board** on , 20 , and was (approved/not approved/ repassed after disapproval) by the **Town Board** and was deemed duly adopted on , 20 , in accordance with the applicable provisions of law.~~

3. **(Final adoption by referendum.)**

~~I hereby certify that the local law annexed hereto, designated as local law No. of 20 of the **Town of Sullivan** was duly passed by the **Town Board** on , 20 , and was (approved/not approved/ repassed after disapproval) by the **Town Board** on , 20 .~~

~~Such local law was submitted to the people by reason of a (mandatory/permissive) referendum, and received the affirmative vote of a majority of the qualified electors voting thereon at the (general/special/annual) election held on , 20 , in accordance with the applicable provisions of law.~~

4. ~~**(Subject to permissive referendum and final adoption because no valid petition was filed requesting referendum.)**~~

~~I hereby certify that the local law annexed hereto, designated as local law No. of 20 of the **Town of Sullivan** was duly passed by the **Town Board** on , 20 , and was (approved/not approved/ repassed after disapproval) by the **Town Board** on , 20 . Such local law was subject to permissive referendum and no valid petition requesting such referendum was filed as of , 20 , in accordance with the applicable provisions of law.~~

5. **(City local law concerning Charter revision proposed by petition.)**

~~I hereby certify that the local law annexed hereto, designated as local law No. of 20 of the **City of** having been submitted to referendum pursuant to the provisions of section (36/37) of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of such city voting thereon at the (special)(general) election held on , 20 , became operative.~~

6. **(County local law concerning adoption of Charter.)**

~~I hereby certify that the local law annexed hereto, designated as local law No. of 20 of the **County of**, State of New York, having been submitted to the electors at the General Election of November , 20 , pursuant to subdivisions 5 and 7 of section 33 of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of the cities of said county as a unit and a majority of the qualified electors of the towns of said county considered as a unit voting at said general election, became operative.~~

(If any other authorized form of final adoption has been followed,
please provide an appropriate certification.)

I further certify that I have compared the preceding local law with the original on file in this office and that the same is a correct transcript therefrom and of the whole of such original local law, and was finally adopted in the manner indicated in paragraph 1 above.

DEAN CURTIS, Town Clerk
Town of Eaton

(Seal)

Date: **March 10, 2026**