



Memorializing petition by
Oneida County
Board of Legislators

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MEMORIALIZING PETITION OPPOSING PART N OF GOVERNOR HOCHUL'S ARTICLE VII REVENUE BILL REGARDING APPRAISAL OF LARGE-SCALE SOLAR AND WIND PROJECTS AND URGING THE SENATE AND ASSEMBLY TO REJECT THIS PROPOSED LEGISLATION

Sponsor: Buck

WHEREAS, in 2021, the New York State Budget included a proposal ("Part X") regarding the development of a new assessment model for wind and solar energy systems ("Part X Model") pursuant to Real Property Tax Law ("RPTL") § 575-b, with such Part X Model required to be utilized commencing in 2022, and

WHEREAS, in April of 2022, recognizing the devastating economic effects of the diminished valuation methodology of the Part X Model on taxing jurisdictions, various New York towns, and others, brought a lawsuit against the New York State Department of Taxation and Finance ("DTF") seeking to enjoin RPTL §575-b seeking a judgment annulling the Part X Model due to DTF's failure to comply with the State's Administrative Procedure Act ("SAPA"), and declaring that DTF proceeded in a manner violative of the New York State Constitution ("2022 Combined Town Lawsuit"), and

WHEREAS, Part N proposes to again amend Section 575-b of the Real Property Tax Law to effectively prevent communities from challenging the Part X Model by declaring that all appraisal models and discount rates are exempt from the State Administrative Procedure Act (SAPA), and

WHEREAS, this legislation in the Governor's Executive Budget would mandate a new model for real property value appraisal of renewable energy projects that would negatively impact town, county and school district budgets by imposing an appraisal methodology that prevents the collection of adequate revenue, thus depriving communities of essential funding for local services and infrastructure.

WHEREAS, Part N further usurps local decision-making and home rule power, and

WHEREAS, Part N backdates the effectivity of its declaration to 2021, essentially voiding the 2022 Combined Town Lawsuit as if the public oversight afforded by SAPA never existed, and

WHEREAS, overriding judicial action defies due process, and

WHEREAS, attempting to "turn back the clock" regarding the applicability of law affecting pending litigation is an abhorrent corruption of our legal system, and

WHEREAS, renewable developers already enjoy generous support from NYSERDA contracts and other state and federal incentives funded by ratepayers and taxpayers, and

WHEREAS, by removing SAPA safeguards and imposing an unjust appraisal model that cannot be challenged, Part N would prohibit communities from collecting appropriate revenue that reflects the value of the assets placed in service by the industrial-scale renewable projects they are required to host, and

WHEREAS, Oneida County and many other counties are facing proposed extensive industrial-scale renewable energy projects which are expected to diminish property values, and have significant impacts upon the environment, and

WHEREAS, with this budget inclusion and amendments, local governments and their residents will be deprived of adequate compensation for enduring industrial scale solar and wind projects for decades, and

WHEREAS, Part N is also further testament to the State's continuing derision for local government and its rightful place in deciding the proper taxes to be assessed on assets, now, therefore, be it

NOW THEREFORE BE IT RESOLVED, that the Oneida County Board of Legislators strongly opposes the passage of Part N contained in Governor Hochul's Article VII Revenue Bill regarding the appraisal of large-scale solar and wind projects, and

BE IT FURTHER RESOLVED, that a copy of this resolution be sent to Governor Kathy Hochul, State Senators Joseph A. Griffo and Rachel May, State Assembly members Marianne Buttenschon, Brian D. Miller, Kenneth Blankenbush and Robert Smullen,, and all others deemed necessary and proper.

April 12, 2023