



OSWEGO COUNTY LEGISLATURE

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TO: Leg. Richard Kline, Vice Chair; Leg. Thomas Drumm; Leg. Daniel Farfaglia;
Leg. Linda Lockwood; Leg. Roy Reehil; Leg. Terry Wilbur

FROM: Leg. David Holst, Chair

SUBJ: **Government, Courts and Consumer Affairs Committee Meeting**

DATE: September 12, 2017

Thursday, September 14, 2017
6:50 p.m.
4th Floor Conference Room "E"
County Office Building

SPECIAL MEETING - AGENDA

(Tentative)

1. Resolution amending Resolution number 126 of 2017
2. Resolution appointing directors to the Oswego County Land Bank Corporation

Resolution No. _____

September 14, 2017

**RESOLUTION AMENDING
RESOLUTION NUMBER 126 OF 2017**

By Legislator David Holst:

WHEREAS, this body at its August meeting in Pulaski debated and passed a resolution concerning a wind policy for the county; and

WHEREAS, the resolution as adopted did not have the policy appended to it; and

WHEREAS, a resolution is both necessary and desirable,

NOW THEREFORE, upon recommendation of the Government, Courts and Consumer Affairs Committee, it is hereby

RESOLVED, that Resolution Number 126 of 2017 be and is hereby amended to include the annexed policy; and it is further

RESOLVED that Resolution Number 126 of 2017 be and is hereby reaffirmed and restated as if more fully set forth herein.

ROLL CALL

YES: _____ NO: _____ ABSENT: _____

County of Oswego Policy Statement on Solar and Wind Project Development Background

Recent developments of Industrial Wind projects in neighboring Jefferson County have identified an increased likelihood of development of these types of interests within Oswego County. Recently, Wind project developers have identified the Town of Redfield as an ideal location for the placement of Wind Turbines. Specifically, the interest by developers in the creation of commercial wind turbine generation projects has led the County to evaluate its current policies and procedures with respect to the issuance of tax abatement programs. The Oswego County Legislature after discussing this issue, and having heard from the various interested parties comprised of both the developers and the impacted communities, has formulated a response to address the current proposal and future development plans.

Currently in place in NY is Real Property Tax Law §487 which provides a fifteen year exemption from taxation of the incremental increase in value of real property created by the construction of solar, wind, or farm waste energy systems. All taxing jurisdiction have the right to opt out of this law and thereby eliminate the exemption. Jurisdictions that do not opt out of §487 have the ability to require the owner of the property improved with a solar or wind to enter into a payment in lieu of tax agreement with the taxing jurisdiction. As an additional avenue, a developer has the right to seek from a NYS industrial development agency such as the Oswego County IDA ("OCIDA"), an inducement resolution which could include a real property tax exemption and require the execution of a payment in lieu of tax agreement.

County position on Real Property Tax Law Section 487

The County has analyzed its alternatives with regard to RPTL §487:

- (a) to permit the statutory fifteen year exemption to remain in place and, in those situations where there is no alternative tax exemption route, compel developers of wind or solar generation facilities to negotiate and execute a PILOT with the County, or,
- (b) opt out of Section 487, thereby terminating the exemption for all solar, wind and farm waste systems.

Since commercial wind developers could still apply to the Oswego County Industrial Development Agency for inducement as a project of the Agency, regardless of the County's action on RPTL§ 487, it is appropriate to leave the exemption in place to assist in the development of facilities smaller in size than 25 MW, for which projects the County would not demand the execution of a PILOT. It is unlikely that those who would construct a wind or other alternative energy generation system outside the context of a supplying a specific business would qualify for inducement by OCIDA. Therefore, the County has determined that it will (a) not opt out of §487 but require the execution of a PILOT for any project in excess of 25MW which PILOT will require annual payments equal to the real property taxes that would be payable to the County if the facility was not tax exempt and (b) inform the Oswego County IDA of the county's position on the level of payments it is seeking under a OCIDA PILOT.

Tax Treatment of Wind Projects

As a source of alternative energy, the County is not necessarily opposed to development of commercial wind projects, but believes, the impacts and burdens placed on the community by such projects have the potential to outweigh the benefits received by the community. The County cannot support these projects simply because they provide renewable energy generation and will create construction jobs. While there may be a significant number of construction jobs, there is no guaranty that those jobs will be filled by County residents. The construction employment may provide income to various local businesses, but that cash flow will abate as soon as construction is completed. The County

remains concerned that there may be no net long term benefit for the community that justifies granting the sales tax relief and the long term real property tax abatements being sought by developers.

Wind Project PILOT Agreements

The County believes that a PILOT for commercial wind projects in excess of 25 MW should require an annual payment to the County in an amount equal to that which would have been received by the County in the absence of an exemption. In reaching this conclusion, the County has based its determination on a series of factors which include:

- a. The impact of the NYS tax cap legislation on the County with the value of the proposed development eliminated from the calculation of the growth factor because of the PILOT exemption.
- b. The lack of any significant identifiable permanent payroll and/or permanent jobs created.
- c. The lack of any significant secondary jobs created by the project.
- d. The potential decrease in fair market value of properties within the impacted area and the viewing zone; and, in turn, the impact that those changes in fair market value will have on the tax levy and the tax rate for all impacted taxpayers.
- e. The possible reduction in tourism created by the project.
- f. The likely reduction in agricultural yield in areas near the project (due to bat takings).
- g. The possible interference to Fort Drum flight approach paths from the cumulative impact of NNY wind projects and the re-routing of same over other areas.
- h. Impacts associated with noise and visualization of a project which may be a basis for varying treatment of solar versus wind projects.

Resolution No. _____

September 14, 2017

**RESOLUTION APPOINTING DIRECTORS TO THE
OSWEGO COUNTY LAND BANK CORPORATION**

By Legislator Holst:

WHEREAS, the County of Oswego is a foreclosing governmental unit under Not-for-Profit Corporation Law §1602(c) in all areas of the County of Oswego, excluding the City of Fulton, annually conducts two in rem tax foreclosures and a real property tax auction; and

WHEREAS, the Enforcing Officer of the County of Oswego also conducts foreclosures for the City of Oswego as a foreclosing governmental unit for Oswego City delinquent property taxes; and

WHEREAS, the county and the City of Fulton have entered into an agreement permitting the operation of the Oswego County Land Bank Corporation within the City of Fulton; and

WHEREAS, a resolution appointing Directors for the Oswego County Land Bank Corporation is both necessary and desirable,

NOW, THEREFORE, it is hereby

RESOLVED, that the following eleven (11) individuals be and are hereby appointed as directors of the corporation and they shall serve a term of two (2) years from the date of this resolution unless appointed by virtue of a director's elected public office in which case it shall run concurrently with the term of office, whichever is less; the directors are as follows:

(An asterisk denotes a directorship that is concurrent with elective public office.)

NAME	AFFILIATION/ADDRESS
Paul Stewart, Ph.D.	Oswego Renaissance Association
James Dowd	Pathfinder Bank, N.A.
David Turner	Oswego County Dept. of Community Development, Tourism & Planning 46 East Bridge Street Oswego, New York 13126

Shane Broadwell, Majority Leader*	Oswego County Legislature 46 East Bridge Street Oswego, New York 13126
Dan Farfaglia, Minority Leader*	Oswego County Legislature 46 East Bridge Street Oswego, New York 13126
David Domicolo, Minetto Town Supervisor*	Town Supervisor's Association
Phil Church, County Administrator	County of Oswego 46 East Bridge Street Oswego, New York 13126
Joe Fiumara (Mayor or Designee*)	Fulton Community Development Office Municipal Building Fulton, New York 13069
James Bell (Mayor or Designee*)	City of Oswego City Hall Oswego, New York 13126
Steve Gaffney	Community Bank, N.A.
Marty Webster	Oswego Housing Development Council

and, it is further,

RESOLVED, that this Legislature, being the State Environmental Quality Review Act (SEQRA_ lead agency, hereby finds and determines that this resolution constitutes a Type II action pursuant to Section 617.5(c)(20)(21), and/or (27) of Title 6 of the New York Code of Rules and Regulations (6 NYCRR) and within the meaning of Subdivision 2, 8-01092, of the New York State Environmental Conservation Law as a promulgation of rules, regulations, policies, procedures and legislative decisions in connection with continuing agency administration, management, tax enforcement and information collection.

ROLL CALL

YES: _____ NO: _____ ABSENT: _____