

**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.