

**TOWN OF GENOA, CAYUGA COUNTY, NEW YORK  
LOCAL LAW NUMBER 1 OF 2024**

**A LOCAL LAW TO OPT-OUT OF SECTION 487 OF THE  
NEW YORK STATE REAL PROPERTY TAX LAW**

**Be it enacted by the Town of Genoa as follows:**

**SECTION 1. TITLE & PURPOSES.** This local law may be referred to as “Local Law #1 of 2024.” It is the intent of this Local Law to provide no exemption from taxation for Alternative Energy Systems, defined below, as allowed by Real Property Tax Law § 487. Specifically, the Town of Genoa hereby opts out of the exemptions allowed pursuant to subdivision 8 of Real Property Tax Law § 487.

**SECTION 2. DEFINITION OF ALTERNATIVE ENERGY SYSTEMS.** The term “Alternative Energy System” shall mean any solar or wind energy system, farm waste energy system, micro-hydroelectric energy system, fuel cell electric generating system, micro-combined heat and power generating equipment system, electric energy storage equipment and electric energy storage system, or fuel-flexible linear generator electric generating system, and the term “Alternative Energy System” shall include any other systems or technologies, and their parts and appurtenances, which may hereafter be granted an exemption from taxation under Real Property Tax Law § 487, or an exemption under another tax or property law similar to said § 487, all as may be hereafter amended or recodified.

**SECTION 3. EXEMPTION FROM TAXATION.** No exemption under Real Property Tax Law § 487 shall be applicable within the jurisdiction of the Town of Genoa with respect to any Alternative Energy System that began construction after the effective date of this local law.

**SECTION 4. EFFECTIVE DATE.** This Local Law shall take effect immediately upon adoption by the Town Board of the Town of Genoa, County of Cayuga, New York.