

# D-1

## POLICY AUDIT 2<sup>nd</sup> Read & Possible adoption

*Please bring the packet with you  
from the December 14<sup>th</sup> BOE Meeting -  
it was labeled D-2 Policy Audit.*

## D-2

# POLICY 7313 2<sup>nd</sup> Read & Possible adoption

*Please bring the packet with you  
from the December 14<sup>th</sup> BOE Meeting -  
it was labeled D-3 Policy 7313.*


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**MEMORANDUM**

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**TO:** BRYCE THOMPSON  
**FROM:** MEAGHAN MATUSZAK   
**RE:** RPTL 487  
**DATE:** DECEMBER 12, 2017

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I have received notification from the Director of Real Property Tax Services that as of January 1, 2018, RPTL 487 (Solar and Wind Energy Systems) will be expanded to include: micro-hydroelectric energy systems, fuel cell electric generating systems, micro-combined heat and power generating systems, electric energy storage systems, and farm waste energy systems. School districts that wish to opt out of the exemption would do so through a board resolution. If districts wish to continue to allow the exemption along with these new provisions, then they do not need to do anything.

Attica has participated in RPTL 487 since its inception and currently has approximately 10 taxpayers taking the exemption totaling \$1,159,800. The law provides a 15 year real property tax exemption that only applies to the value of the property/system. Those currently receiving the exemption or who apply and qualify for the exemption prior to the district opting out would be grandfathered in and would continue to receive their property exemption for the entire 15 years.

Going forward If the district wishes to opt out of the real property tax exemption, they would need to do so by March 1, 2018, through a resolution to ensure that the exemption would not impact the property taxes being distributed in September 2018.

**RECEIVED**

DEC 12 2017

ATTICA CSD  
DISTRICT OFFICE

