Solar Arrays on Farm Properties

Name of Presenter / Event or Location

Cornell Cooperative Extension

Capital Area Agriculture and Horticulture Program
A solar energy system is “real property” once it has been permanently affixed to land or a structure. As such, it is taxable unless it qualifies for an exemption.
This assessment would again depend upon the contributory value of the solar array on your property at year 16.
Opting Out

• Municipalities may opt out of exemption
• School districts may opt out too
• Systems in place continue to get exemption
PILOT

- Municipalities may have exemption but............
  - May require a PILOT
- Upon notification a system is going in...
  - Landowner or developer must notify in writing
  - "If an owner or developer does so, and the municipality wishes to collect PILOTs on that system, then within 60 days of receiving the notice of intent, the municipality must notify that owner or developer that it intends to require it to enter into a PILOT contract."
Large Solar Array Installation

• Will trigger a conversion
• Landowners must report within 90 days
• The landowner is responsible to pay conversion penalty
Additional Resources

• NYSERDA
• NYS Department of Agriculture and Markets
• NYS Department of Taxation and Finance