

**1) Call to Order**

The Regular Meeting of the Sharon Springs Central School Board of Education was called to order at 7:30 PM by President, Laura Jackson in the School Library.

**Present:** Laura Jackson, President  
Helen Roberts, Vice-President  
James MacFadden  
Christine Cornwell  
Patterson Green, Superintendent/Principal  
Anthony DiPace, Business Manager

**Absent:** None

**Excused:** Renee Bade

**Others Attending: Pauline Brown, Joan Baxter, Daniel Fay, Jennifer Field, Christopher Howell, Suzanne Futerko, Arianna Russman, Brianna Russman, Philip Nicholls, Caroline Bade...**

**2) Approval of Minutes**

The minutes of the Monday, November 13, 2017 Meeting were previously distributed to the Board for their review. A **motion** to approve the minutes as presented, made by James MacFadden and seconded by Christine Cornwell, was carried unanimously 4:0.

**3) Reports**

**A) Business Manager/District Clerk**

The Business Manager’s Report was previously submitted to the Board for their review.

1. The internal claims auditor’s report was presented. The Board accepted the internal claims auditor’s report dated December 4, 2017.
2. The Board reviewed the September and October 2017 Treasurer’s Reports.
3. Upon recommendation of the Superintendent, a **motion** to approve Warrants # 21, 22, 23, and 24, made by James MacFadden and seconded by Helen Roberts, was carried unanimously 4:0.
4. The Appropriation Status Report for 2017/2018 was reviewed.

**5. RESOLUTION 1-2018-AMENDMENT TO AGREEMENT FOR PAYMENT IN LIEU OF TAXES (PILOT) FOR COMMERCIAL SOLAR INSTALLATIONS AND WIND ENERGY SYSTEMS**

Upon recommendation of the Superintendent, a **motion** to pass the following resolution, made by James MacFadden and seconded by Laura Jackson, was carried unanimously 4:0:

WHEREAS, the taxing entities regarding commercial solar, wind and farm waste energy project installations include the Town of Sharon, Sharon Springs Central School District and the County of Schoharie, and

WHEREAS, the Town of Sharon wishes to cooperate and partner with the County and School District in creating a unified policy to deal with the taxable status of commercial installations, and

WHEREAS, Real Property Tax Law Section 487 (9) states that solar, wind and farm waste energy projects are exempt for 15 years, and

WHEREAS, the Town of Sharon, Sharon Springs Central School District and the County of Schoharie do not expect commercial solar farms, wind and farm waste energy projects to be exempt from taxes, and

WHEREAS, upon approval of this Resolution, it is understood a PILOT (Payment in Lieu of Taxes) will be put into place for commercial solar, wind and farm waste energy project installations and no action is needed as far as “opting out” of the automatic tax exemption by any of the taxing districts. Each taxing entity will leave the state-adopted exemption in place as-is, and

WHEREAS, for the purpose of this Resolution, the Town of Sharon will be the lead agency in putting a Solar PILOT agreement in place although each taxing district will have input into the PILOT agreement but will accept the Town's final decision, and

WHEREAS, all commercial solar panel arrays, wind and farm waste energy projects will be subject to a PILOT agreement to be put into place by the Town, and the PILOT proceeds will be shared by each taxing district on a pro-rated amount based upon their percentage of tax payments prior to the installation (ex: 50% school, 30% county, 20% town), and

WHEREAS, all residential and agricultural solar installations would remain as tax exempt for the 15 year period unless the law changes regarding tax exempt status. This Resolution only applies to commercial installations, and

WHEREAS, under Section 487 (9) of the Real Property Tax Law, the PILOT agreement must not exceed the amount of taxes that the entity would have paid if there were no tax exemption. (For example, if a \$100,000 solar farm is built on a \$5,000 plot of land, the PILOT cannot exceed what the property taxes would have been on a \$105,000 assessed value), and

WHEREAS, it is understood the PILOT will be for 15 years. The first year, the commercial installation PILOT payment will be 50% of what the tax liability would have been if there was no exemption. (Example: If the total combined annual tax bills on a \$105,000 parcel are \$5,000, then the PILOT payment for year #1 will be \$2,500. The revenue will be divided among the taxing districts as described above i.e. school 50%, 30% county, 20% town.) PILOT payments shall increase by 5% each year for years 2 through 15 (compounded). (In this case, at the end of the PILOT, the final PILOT payment in year 15 would be \$4, 950) and

WHEREAS, this Resolution amends Resolution #13-2015 and expands the Real Property Tax Law 487 exemptions for commercial solar systems to include commercial wind energy and farm waste micro-hydroelectric energy systems, fuel cell electric generating systems, micro-combined heat and power generating systems and electric energy storage systems.

THEREFORE, BE IT RESOLVED, the Sharon Springs Central School District supports this agreement of cooperation.

ROLL CALL OF VOTES	ABSENT	AYE	NAY
		L. Jackson	
		H. Roberts	
		J. MacFadden	
	R. Bade		
		C. Cornwell	

**7. Wal-Mart Tax Certiorari**

Upon recommendation of the Superintendent, a **motion** to pass the following resolution, made by James MacFadden and seconded by Helen Roberts, was carried unanimously 4:0:

**Resolved** that the School Business Official is authorized to enter into a shared service agreement with the Town of Sharon Springs, Village of Sharon Springs, and Schoharie County in preparation for the existing Tax Certiorari proceeding with Wal-Mart, in regard to the Wal-Mart Distribution Center in Sharon Springs. The total cost to the District shall not exceed \$9,000 (based on 40% of legal fees up to \$2500 and 40% of the cost of an appraisal up to \$20,000).

**B) Superintendent/Principal**

The Superintendent/Principal’s Report was previously submitted to the Board for their review.

- Daniel Fay presented an overview of the proposed Building Project that will come up for a vote on Thursday, December 14, 2017.
- Mrs. Field presented an overview of the Book Club program.
- The Senior Class of 2017 presented an overview of their proposed Senior trip to Hershey Park, PA on May 18 – 20, 2018.

**PERSONNEL - NONE**

**C.) CSE - NONE**

**4) Privilege of the Floor**

No questions or comments were raised.

**5) Correspondence**

All correspondence was previously distributed to the Board of Education.

**6) Unfinished Business**

No unfinished business was presented for discussion.

**7) New Business**

The Board reviewed the following policies:

1. 2.2.5.3 Orientation of New Board Members
2. 2.2.6 Qualifications of Members of the Board of Education

**8) Other Business**

No other business was presented for discussion.

**9) Executive Session**

A **motion** to enter into executive session at 8:32 P.M. to discuss specific personnel/contractual issues, made by James MacFadden and seconded by Laura Jackson, was carried unanimously 4:0.

The Board returned to regular session at 9:10 P.M.

**10) Adjournment**

A **motion** to adjourn the meeting at 9:11 PM, made by James MacFadden and seconded by Helen Roberts, was carried unanimously 4:0.

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Anthony M. DiPace  
District Clerk