

ORIGINAL

At a Meeting of the Town Board
of the Town of Delhi held on
June 13, _____, 2011 at
7:30 p.m.

RESOLUTION 5
TOWN OF DELHI

WHEREAS, the New York City Department of Environmental Protection ("NYCDEP") is continuing to implement a land acquisition program in the watershed of the New York City water supply ("Watershed") as part of a comprehensive watershed protection program intended to protect the City's water supply; and

WHEREAS, as part of the land acquisition program, the NYCDEP will continue to provide funding to the Watershed Agricultural Council for the purpose of acquiring Watershed Agricultural Easements; and

WHEREAS, pursuant to the Draft Water Supply Permit #0-9999-00051/00001 issued by the New York State Department of Environmental Conservation ("NYSDEC"), New York State is amending Article 5, Title 4-A of the Real Property Tax Law ("RPTL") to subject Watershed Agricultural Easements acquired on or after January 1, 2011 to taxation for all purposes; and

WHEREAS, in order to implement the above-mentioned the tax assessment on Watershed Agricultural Easements prior to the adoption by the State Legislature of the amendment to Article 5, Title 4-A of RPTL, the Town of Delhi must enter into an Agreement with the NYCDEP that allows the Town to modify the procedure by which taxes are assessed on Watershed Agricultural Easements acquired on or after January 1, 2011 but prior to the date on which the proposed amendments to Article 5, Title 4-A of the RPTL are passed into law; and

WHEREAS, it is understood that taxes on any Watershed Agricultural Easements that closed prior to January 1, 2011 shall continue to be assessed and paid in accordance with Article 5, Title 4-A of the RPTL as amended;

NOW, THEREFORE, BE IT RESOLVED THAT the Town Board authorizes the Town Supervisor to execute the Agreement with the NYCDEP governing payments in place of real property taxes for Watershed Agricultural Easements acquired by the Watershed Agricultural Council which closed on or after January 1, 2011.

WHEREUPON, the Resolution was put to a vote and the following result recorded:

In Favor 4 Opposed 0 Absent 1

ADOPTD:

Supervisor:

Peter Bracci yea

Councilman:

James Bracci yea

Allan Reed abs.

Kevin Lee yea

Michele Defreese yea

Nancy J Lee

Town Clerk

Dated: June 13, 2011

Delhi, New York

STATE OF NEW YORK }
COUNTY OF DELAWARE }
TOWN OF DELHI }

I have compare the preceding copy of the original Resolution on file in this office adopted by the Town Board of Delhi at a regular meeting held June 13, 2011, and I DO HEREBY CERTIFY the same to be a correct transcript therefrom and of the whole of the original. I further certify the vote thereon was as follows:

MEMBERS PRESENT	MEMBERS ABSENT	VOTE
	Allan Reed	abs.
Peter Bracci		yea
James Bracci		yea
Kevin Lee		yea
Michele DeFreece		yea

Witness my hand and the seal of the Town of Delhi, this 13 day of June, 2011.

Nancy J Lee
Town Clerk
Town of Delhi

COPY

**AGREEMENT FOR PAYMENTS IN PLACE OF REAL PROPERTY TAXES
BY NEW YORK CITY ON WATERSHED AGRICULTURAL EASEMENTS**

THIS AGREEMENT, made the 13 day of June, 2011, by and between the **Town of Delhi**, a municipal corporation of the State of New York, having an office and place of business at 5 Elm Street, Delhi, New York 13753 ("Town"), located in the **County of Delaware** ("County"), and the **City of New York**, a municipal corporation of the State of New York, having an office and place of business at City Hall, New York, New York 10007 ("City"), acting by and through the Department of Environmental Protection ("DEP"), having an office and place of business at 59-17 Junction Boulevard, Flushing, New York 11373 (the "Parties").

WITNESSETH:

WHEREAS, the City continues to implement a land acquisition program in the watershed of the New York City water supply ("Watershed") as part of a comprehensive watershed protection program intended to protect the City's water supply; and

WHEREAS, as part of the land acquisition program, the City will continue to provide funding to the Watershed Agricultural Council for the purpose of acquiring Watershed Agricultural Easements as defined below; and

WHEREAS, the taxation of Watershed Agricultural Easements is currently governed by Article 5, Title 4-A of the Real Property Tax Law; and

WHEREAS, pursuant to Paragraph 19 of the Draft Water Supply Permit #0-9999-00051/00001 issued by the New York State Department of Environmental Conservation on December 8, 2010, the City and other watershed stakeholders have agreed to support State legislation to amend Article 5, Title 4-A of the Real Property Tax Law to subject Watershed Agricultural Easements acquired on or after January 1, 2011 to taxation for all purposes; and

WHEREAS, this Agreement allows the Town and Village to modify the procedure by which taxes are assessed on Watershed Conservation Easements acquired on or after January 1, 2011 but prior to the date on which the proposed amendments to Article 5, Title 4-A of the Real Property Tax Law are passed into law;

NOW, THEREFORE, in consideration of the terms and conditions herein contained, the parties agree as follows:

1. Definitions. For purposes of this Agreement, the following definitions apply:

a. "Assessing unit" means a town or village located within the watershed of the New York City water supply.

b. "Watershed Agricultural Easement on Land Subject to an Agricultural Exemption" means a Watershed Conservation Easement which allows the land subject to such easement to be utilized in agricultural production and which receives an agricultural exemption pursuant to article twenty-five-AA of the Agriculture and Markets Law.

c. "Watershed Conservation Easement" means an easement, covenant, restriction or other interest in real property acquired by or on behalf of the city of New York that is located in those areas of the counties of Delaware, Dutchess, Greene, Putnam, Schoharie, Sullivan, Ulster and Westchester located in the watershed of the New York City water supply, created under and subject to the provisions of article 49 of the Environmental Conservation Law, which, for the purposes of maintaining the open space, natural condition, or character of the real property in a manner consistent with the protection of water quality generally and the New York City water supply specifically, limits or restricts development, management or use of such real property. This definition includes Watershed Conservation Easements acquired by the State in the Croton Watershed and transferred to the City.

2. Payments in Place of Real Property Taxes for Watershed Agricultural Easements on Land Subject to an Agricultural Exemption. Until such time as this Agreement is terminated pursuant to Paragraph nine (9) below, the City agrees to be invoiced for and shall make payments in place of real property taxes on Watershed Agricultural Easements on Land Subject to an Agricultural Exemption acquired by the Watershed Agricultural Council which close on or after January 1, 2011 in accordance with the methodology contained in the provisions of Article 5, Title 4-A of the Real Property Tax Law applicable to Watershed Conservation Easements (non-agricultural) in existence on the date of execution of this Agreement.

3. No Retroactivity. It is expressly understood that taxes on any Watershed Agricultural Easement on Land Subject to an Agricultural Exemption that closed prior to January 1, 2011 shall continue to be assessed and paid in accordance with Article 5, Title 4-A of the Real Property Tax Law until such time as it is amended.

4. Notice. Any notice required to be given by or under this Agreement shall be deemed to have been duly given when delivered and, if delivered by United States Postal Service mail, shall be sent by certified mail, postage prepaid, return receipt requested, addressed to the respective parties at their respective addresses specified below or to such other addresses as either party may specify in writing to the other:

5.

City of New York

New York City Department of Environmental Protection
71 Smith Ave.
Kingston, NY 12401
Attn: Matthew Schwab

and

New York City Department of Environmental Protection
Bureau of Legal Affairs
59-17 Junction Blvd., 19th Floor
Flushing, NY 11373
Attn: Robin Levine, General Counsel

and

New York City Law Department
71 Smith Ave.
Kingston, NY 12401
Attn: Joseph Kroening, Senior Counsel

and

Town of Delhi
5 Elm Street
Delhi, NY 13753
Attn: Peter J. Bracci

6. Agreement is a Legally Binding Contract. The respective commitments of the Parties to this Agreement are in consideration of each other, thereby making this Agreement a legally binding contract enforceable by the Parties in a court of competent jurisdiction.

7. Laws Governing. This Agreement shall be governed by and construed in accordance with the laws of the State of New York.

8. Modification of Agreement. This Agreement may be modified only by written instrument duly executed by the Parties.

9. Severability. If any provision of this Agreement shall for any reason be held or adjudged to be invalid or illegal or unenforceable by any court of competent jurisdiction, such provision so adjudged invalid, illegal or unenforceable shall be deemed separate, distinct and independent and the remainder of this Agreement shall be and remain in full force and effect and

shall not be invalidated or rendered illegal or unenforceable or otherwise affected by such holding or adjudication.

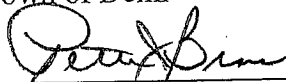
10. Termination. This Agreement shall terminate on the day prior to the first taxable status date that shall occur following the effective date of State legislation providing for the assessment and taxation of Watershed Agricultural Easements held by or on behalf of the City, except that the City shall have an obligation to pay any payments in place of real property taxes that have accrued under this Agreement before the termination date of this Agreement and which remain unpaid on the date this Agreement terminates.

IN WITNESS WHEREOF, the parties have executed this Agreement as of 13th

June, 2011.

Town of Delhi

By:


Peter J. Bracc

Supervisor

New York City
Department of Environmental Protection

By: _____

Approved as to Form and
Certified as to Legal Authority

Corporation Counsel of the
City of New York

ACKNOWLEDGMENTS

STATE OF NEW YORK,)
 : SS:
COUNTY OF QUEENS)

On this _____ day of _____, 2011, before me, a Notary Public in and for said State, personally appeared _____, personally known to me, who being by me duly sworn did depose and say that s/he is _____ of the Department of Environmental Protection described herein and in which capacity s/he executed the foregoing instrument, and that by the signature on the instrument, the person on behalf of which s/he signed her/his name executed the instrument.

Notary Public

STATE OF NEW YORK,)
 : SS:
COUNTY OF DELAWARE)

On this 13 day of June, 2011, before me personally appeared Peter J. Bracci, to me known, who being by me duly sworn did depose and say that s/he is the Town Supervisor, on behalf of the Entity described herein and in which capacity s/he executed the foregoing instrument, and that s/he signed her/his name as authorized by said Entity. A resolution approving of the aforesaid Agreement is attached hereto and made a part hereof as Attachment A.

Nancy J. Lee

Notary Public NANCY J. LEE
 Notary Public, State of New York
 No. 01G14748469
 Qualified in Delaware County
 Commission Expires Dec. 31, 2013