

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 Jackson in the School Library.

Present: Laura Jackson, President
James MacFadden, Vice President
Helen Roberts
Dorothy Harding
Patterson Green, Superintendent/Principal
Anthony DiPace, Business Manager

Absent: None

Excused: None

Others Attending: None...

2) 72-Hour Waiver

A **motion** to waive the 72 hour notice to change the agenda, made by James MacFadden and seconded by Laura Jackson, was carried unanimously 4:0.

3) Approval of Minutes

The minutes of the Monday, November 23, 2015 regular meeting were previously distributed to the Board for their review. A **motion** to approve the minutes as presented, made by Helen Roberts and seconded by Dorothy Harding, was carried unanimously 4:0.

4) 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 7, 2015.
2. The Board reviewed the October 2015 Treasurer's Report.
3. The Board reviewed the November 2015 Extra-Curricular Treasurer's Report.
4. Upon recommendation of the Superintendent, a **motion** to approve Budget Transfer #6, made by James MacFadden and seconded by Laura Jackson, was carried unanimously 4:0.
5. Upon recommendation of the Superintendent, a **motion** to approve Warrant # 28, made by James MacFadden and seconded by Laura Jackson, was carried unanimously 4:0.
6. The comprehensive budget was reviewed.

7. Upon recommendation of the Superintendent, a **motion** to make the following resolution regarding the Pilot Agreement with Commercial Solar Installations, made by James MacFadden and seconded by Helen Roberts, was carried unanimously 4:0:

RESOLUTION FOR PAYMENT IN LIEU OF TAXES (PILOT) FOR COMMERCIAL SOLAR INSTALLATIONS

WHEREAS, the taxing entities regarding commercial solar installations include the Town of Sharon, Sharon Springs Central School District, and the County of Schoharie.

WHEREAS, Real Property Tax Law Section 487(9) states that Solar is exempt for 15 years.

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

WHEREAS, upon approval of this Resolution, it is understood a PILOT (Payment In Lieu of Taxes) will be put into place for commercial solar 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.

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.

WHEREAS, all commercial solar panel arrays 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 solar installation (ex: 50% school, 30% county, 20% town)

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.

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 on the new array 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.)

WHEREAS, it is understood the PILOT will be for 15 years. The first year, the commercial solar 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.)

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

B) Superintendent/Principal

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

PERSONNEL - NONE

B) CSE - NONE

5) Privilege of the Floor – NONE

6) Correspondence

All correspondence was previously distributed to the Board of Education.

A letter was received from Michelle Keaney, President of the SSNTO requesting negotiations be opened with the District for the 2016 – 2018. Mrs. Harding and Mrs. Roberts will be the Board Representatives for the Negotiations Team.

7) Unfinished Business

No other business was presented for discussion.

8) New Business

The Board reviewed the following policies:

1. 11.5 Recruitment and Training of Drivers
2. 11.6 Use of School Vehicles

9) Other

No other business was presented for discussion.

10) Executive Session

A **motion** to enter into executive session at 8:03 P.M. to discuss personnel and contractual issues, made by James MacFadden and seconded by Helen Roberts, was carried unanimously 4:0.

The Board returned to regular session at 8:08 P.M.

11) Adjournment

A **motion** to adjourn the meeting at 8:08 PM, made by James MacFadden and seconded by Laura Jackson, was carried unanimously 4:0.

Anthony M. DiPace
District Clerk

