March 11, 2025

VIA ELECTRONIC FILING

renewables.model.comments@tax.ny.gov

NYS Department of Taxation and Finance - ORPTS

Valuation Services Bureau

ATTN: Michael St. Germain

W A Harriman Campus

Albany, NY 12227-0801

Dear Mr. St. Germain:

The Alliance for Clean Energy New York (ACE NY) and the New York Solar Energy Industries Association (NYSEIA), collectively referred to as the "Commenters", submit these joint comments on the Draft 2025 Appraisal Model. We appreciate the ongoing efforts of the Department of Taxation and Finance (DTF or the Department) to develop an accurate and stable model for valuing wind and solar projects. While we acknowledge the recent ruling by the New York Supreme Court declaring RPTL § 575-b unconstitutional, we believe it is still crucial to file these comments. Given the likelihood that the existing draft model may play a role in the remedy for this case, it is important to highlight our significant concerns with the 2025 draft model.

Our comments below outline key concerns of the solar and wind developers which our associations represent and provide concrete recommended modifications to increase the accuracy of the draft model.

Thank you for your consideration of our joint comments and recommendations. If you have any questions or need additional information, please reach out to us.

Sincerely,

Noah Ginsburg
Executive Director
New York Solar Energy Industries Association
noah@nyseia.org

Marguerite Wells
Executive Director
Alliance for Clean Energy New York
mwells@aceny.org

Cc:
Amanda Hiller, Acting Commissioner of the NY State Dept. of Taxation and Finance
Blake Washington, NY State Budget Director
Sean Ewart, Assistant Secretary for Energy, Executive Chamber
Ashley Dougherty, Assistant Secretary for Environment, Executive Chamber
Donald Stack, Principal Budget Examiner at New York State Division of the Budget
Georges Sassine, Vice President for Large-Scale Renewables, NYSERDA
Abbey DeRocker, Director, Large-Scale Renewables, NYSERDA
Jennifer Manierre, Director, Clean Energy Siting, NYSERDA
David Sandbank, Vice President of Distributed Energy Resources & Transportation, NYSERDA
Shyam Mehta, Assistant Director, Distributed Energy Resources, NYSERDA

Comments of the

Alliance for Clean Energy New York

and the

New York Solar Energy Industries Association

on the

Draft 2025 Appraisal Model for Wind and Solar Projects

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Importance of a Stable and Predictable Appraisal Model for Wind and Solar Projects

Prior to the enactment of Real Property Tax Law (RPTL) § 575-b in 2021, different municipalities used varying methods to appraise the value of solar and wind projects, leading to unpredictable and often contentious tax obligations for developers. A consistent appraisal methodology promotes economic development through the creation of thousands of high-paying jobs in the renewable energy industry and provides local governments with a significant and stable revenue stream. It also offers budgeting certainty for assessors, towns, and developers, giving them the confidence to make long-term investment decisions. Without a reliable appraisal model, the financial viability of wind and solar projects could be jeopardized, potentially hindering New York's progress towards its affordability and clean energy goals.

Impacts of the 2025 Model Update on Solar and Wind Project Taxation

The Draft 2025 Appraisal Model has significant implications for the taxation of solar and wind projects across the state. One of the primary impacts of the 2025 update is that it produces appraised values for solar projects that are 20-30% higher than those of the 2024 model, which itself provided materially higher valuations than the 2022 model. The drivers of this increased valuation include significant increases to revenue projections and significant decreases to projected operating expenses. The new valuations do not align with true private market values, resulting in a real risk of over taxation for solar projects.

Major Drivers of Increased Appraised Value and Tax Burden

Electricity Price Forecasts

The biggest driver of the increased appraisal values is the major increase in projected energy prices and associated solar and wind project revenue. On average, the 2025 draft model includes energy prices that are 42% higher than the 2024 model for VDER projects; 38% higher for Tier 1 Solar projects; and 20% higher for Land Based Wind projects. The DTF may have used credible data sources for these energy price forecasts; however, the end results are not reasonable or credible. NYSEIA and ACE NY urge the DTF to apply a simple "sanity check" to this analysis before proceeding with a model that uses projected energy prices that are so dramatically higher than those used during the current (2024-2025) tax year. The energy price forecasts in the updated model should only be used if DTF, in consultation with NYSERDA, truly believes that New York will fail to provide adequate power supply to meet rising demand in the coming years. NYSEIA and ACE NY assert that DTF's approach could make this a self-fulfilling prophecy; over-taxation of solar and wind projects will reduce the number of viable projects, creating the conditions for rising energy bills in New York State.

A simple comparison between the 2024 model and 2025 model shows that the 2025 model includes energy prices that are significantly higher in Year 1, and the increase is even more pronounced starting in Year 11. The table below highlights the delta between forecast energy prices in the 2024 and 2025 model for VDER projects, which exceeds 200% in some years. We observe similar year-over-year increases to projected energy prices for Tier 1 Solar and Land Based Wind projects (see analysis below and **attached for additional detail**). NYSEIA and ACE NY assert that the values in the 2025 model are inflated and inappropriate for project valuation:

DTF Solar and Wind Appraisal Model: Ratio of Value of Solar in 2025 Model Over Value in 2024 Model (VDER Projects)

Revenue	ValFactor	Type-Zone	Type	Zone	2025	2035	2045
VDER	Hourly	Solar - Fixed Axis-A	Solar - Fixed Axis	A	113%	172%	147%
VDER	Hourly	Solar - Fixed Axis-B	Solar - Fixed Axis	B	115%	175%	151%
VDER	Hourly	Solar - Fixed Axis-C	Solar - Fixed Axis	C	117%	183%	154%
VDER	Hourly	Solar - Fixed Axis-D	Solar - Fixed Axis	D	116%	184%	156%
VDER	Hourly	Solar - Fixed Axis-E	Solar - Fixed Axis	E	118%	184%	158%
VDER	Hourly	Solar - Fixed Axis-F	Solar - Fixed Axis	F	114%	173%	148%
VDER	Hourly	Solar - Fixed Axis-G	Solar - Fixed Axis	G	114%	167%	144%
VDER	Hourly	Solar - Fixed Axis-H	Solar - Fixed Axis	H	116%	173%	150%
VDER	Hourly	Solar - Fixed Axis-I	Solar - Fixed Axis	I	114%	171%	148%
VDER	Hourly	Solar - Fixed Axis-J	Solar - Fixed Axis	J	115%	171%	148%
VDER	Hourly	Solar - Fixed Axis-K	Solar - Fixed Axis	K	121%	185%	183%
VDER	Hourly	Solar - Tracking-A	Solar - Tracking	A	113%	161%	134%
VDER	Hourly	Solar - Tracking-B	Solar - Tracking	B	114%	164%	136%
VDER	Hourly	Solar - Tracking-C	Solar - Tracking	C	116%	172%	141%
VDER	Hourly	Solar - Tracking-D	Solar - Tracking	D	115%	172%	142%
VDER	Hourly	Solar - Tracking-E	Solar - Tracking	E	117%	173%	145%
VDER	Hourly	Solar - Tracking-F	Solar - Tracking	F	113%	164%	137%
VDER	Hourly	Solar - Tracking-G	Solar - Tracking	G	112%	159%	135%
VDER	Hourly	Solar - Tracking-H	Solar - Tracking	H	114%	164%	140%
VDER	Hourly	Solar - Tracking-I	Solar - Tracking	I	112%	163%	138%
VDER	Hourly	Solar - Tracking-J	Solar - Tracking	J	114%	163%	138%
VDER	Hourly	Solar - Tracking-K	Solar - Tracking	K	120%	174%	167%

Reduced Operations & Maintenance Expenses

The 2025 model includes lower operating expenses, insurance costs, and inverter replacement costs than the 2024 model, which contributes to higher appraised value and tax burden. As detailed below, the model's use of declining operating expenses contradicts the inflationary environment and rising compensation costs reported by the U.S. Bureau of Labor Statistics[1]. Additionally, the assumptions about insurance costs defy market trends, with commercial insurance prices rising significantly in 2024.

[1] Changing Compensation Costs in the New York Metropolitan Area — December 2024, U.S. Bureau of Labor Statistics (Last Modified February 4, 2025) Weblink: https://www.bls.gov/regions/northeast/news-release/employmentcostindex_newyork.htm

The 2025 model fails to account for regional variations in costs, particularly labor expenses. Labor costs are higher in areas around New York City compared to rural regions, yet the model does not differentiate between these areas. This oversight leads to inaccurate appraisals and unfair tax burdens for projects located in different parts of the state. The assumption that inverters have a 15-year life is inconsistent with industry standards, where most inverters do not last that long. The lower cost of inverters in year 15 impacts the overall discounted cash flow value, resulting in higher appraised values and tax burdens.

Omitted Operating Expenses

The 2025 model excludes several operating expenses that are commonly incurred by solar and wind projects in New York State. The three most significant omitted expenses include Host Community Agreements, decommissioning expenses and community solar subscriber management expenses.

Host Community Agreements (HCAs) are significant financial commitments made by developers to local communities, often rivaling or exceeding Payment in Lieu of Taxes (PILOT) rates, see enclosed table for examples. The model currently excludes HCAs from its calculations, despite their public availability and financial significance. It also omits the state-mandated Host Community Benefit Program payments (Case 20-E-0249), which require developers to pay $500/MW nameplate for solar and $1000/MW nameplate for wind projects for the first 10 years of a project's life towards local utility bills.

Decommissioning expenses are not taken into account in the 2025 model – yet for all utility-scale projects built under Article 10 or 94-C permits, these amount to millions of dollars in cash or letters of credit posted to host towns before construction even begins and held by the host towns for the life of the project. As a singular example of the widespread practice, we refer you to Case 16-F-0328 (Application of Number Three Wind LLC for a Certificate of Environmental Compatibility and Public Need Pursuant to Article 10 for Construction of a Wind Project Located

in Lewis County). Recent correspondence in that docket, dated December 3, 2024[2], shows the annually refreshed letters of credit that the project carries with both the Town of Lowville, and separately the Town of Harrisburg, each totaling over $2.5 million. This ordinary 104 MW wind project carries an ongoing $5 million in decommissioning costs, increasing every few years at DPS request, which is not a surety bond, but actual cash secured by a letter of credit, for the life of the project. This is a very real expense and must be accounted for in the model. All recent and future utility-scale projects in the state carry similar levels of decommissioning expense.

The 2025 Model does not include any community solar subscriber management costs; a significant omission that underestimates operating expenses for VDER-compensated resources. While Tier 1 Solar projects sell power directly onto the wholesale market, a typical community solar project provides direct utility bill credits to hundreds of individual households that subscribe to the project. Community solar projects both have an upfront subscriber acquisition cost as well as an ongoing subscriber management cost; community solar providers issue monthly billing statements to customers, maintain web portals with information about the production, and provide ongoing customer service to their subscribers. According to the National Renewable Energy Laboratory, community solar projects have subscriber management costs that are $17.41/kWdc/yr[3].

Assuming a 1.45 DC/AC ratio, this means that a typical community solar project will incur a subscriber management cost of $25.24/kW-AC/yr, or $126,222.50 for a typical 5 megawatt-AC community solar project. This significant operating cost should be included in the model.

[2] Filing on behalf of Number Three Wind LLC, dated December 3, 2024. Weblink: https://documents.dps.ny.gov/public/MatterManagement/MatterFilingItem.aspx?FilingSeq=339266&MatterSeq=50941

[3] National Renewable Energy Laboratory. U.S. Solar Photovoltaic System and Energy Storage Cost Benchmarks, With Minimum Sustainable Price Analysis: Q1 2023. https://www.nrel.gov/docs/fy23osti/87303.pdf. September 2023.

Recommendations to Increase Tax Model Accuracy and Stability

NYSEIA and ACE NY offer the following recommendations to DTF to improve the accuracy of the tax model:

Value of Electricity

Significantly higher energy price forecasts are the key contributor to the increased appraisal values reflected in the model. These forecasts represent a dramatic departure from those used in the previous version of the model and suggest that New York anticipates an inability to provide sufficient transmission capacity and generating resources to meet the growing power demands in the upcoming years. As discussed above, these significantly higher energy price forecasts would not be accepted by financial institutions valuing clean energy projects, nor should they be the basis for determining tax burden for these projects. While NYSEIA and ACE NY do not claim to have the ideal energy curve, we can confidently state that the 2024 model aligns more closely with generally accepted projections than the 2025 energy price forecasts used in the model. Rather than reevaluating the proprietary power curves used for the model this year and requesting that DTF procure additional expensive forecasts, NYSEIA and ACE NY recommend that the DTF simply use the energy curves that were used in the 2024 model again in the 2025 model. This will help maintain continuity and provide a more stable basis for revenue projections, ensuring that the appraisal model remains reliable and credible. Additionally, NYSEIA and ACE NY recommend that DTF consider a more comprehensive analysis of its energy price forecasting methodology for the 2026 model.

Operating Expenses

One of the leading economic conditions in 2023 and 2024 was the continued inflationary environment. Yet, in apparent contradiction to all available evidence, the Draft 2025 Appraisal Model uses operating expenses (OpEx) that show a second consecutive year of declining costs. The Draft 2025 Appraisal Model costs are much lower than what renewable energy developers are experiencing, and the Draft Model does not disclose what drove the change in the treatment of income and expenses as compared to previous models. It also seems to contradict the inflation

rate in the current and prior models (2.5% in the 2025 Draft Model). At a minimum the DTF must disclose how the expense numbers are calculated, such as the management portion, and provide greater detail on the specific elements of the O&M Expense numbers.

The Failure to Use RPTL § 575-a Reports

The Legislature adopted RPTL § 575-a to require every electric generating system in the state to file a report showing the inventory, revenue, and expenses associated therewith for the most recent fiscal year, and, in the case of solar and wind energy systems, such other information as the commissioner may reasonably require for the development and maintenance of an appraisal model and discount rate as required pursuant to section 575-b of this chapter.

Thus, the Department has available to it expense reports from every renewable energy producer in the state, including location and facility size. Yet incredibly the Department ignores these reports and hired an outside economic firm to determine expenses. That firm apparently did not adjust for state vs. national costs (or within New York regionally, as required by the law). This could have been avoided by using the information in the RP 575 form. The Department should immediately begin using that information.

Operations & Maintenance Expenses

It is presumed that the primary category of the O&M expense is labor, but any assertion that labor cost have declined anywhere in the state would appear to be in contradiction what the U.S. Bureau of Labor Statistics (Bureau) has reported.[4] The Bureau states compensation costs for private industry workers increased 2.8% in the New York-Newark, NY-NJ-CT-PA Combined Statistical Area (CSA) for the year ended December 2024, after an annual gain of 4.2% in compensation costs in 2023. Nationwide, compensation costs rose 3.6% in December 2024. It is also that the DTF is required to provide different cost estimates based on region of the state, and

[4] Changing Compensation Costs in the New York Metropolitan Area — December 2024, U.S. Bureau of Labor Statistics (Last Modified February 4, 2025) Weblink: https://www.bls.gov/regions/northeast/news-release/employmentcostindex_newyork.htm

labor is more expensive in the areas around New York City than it is in the more rural areas, although the cost there is certainly not declining.

The absence of disclosure regarding the composition of O&M expenses suggests that significant costs may be overlooked. Every project must implement stormwater pollution prevention mechanisms to avoid runoff, and post-construction, facilities require ongoing maintenance. Costs should be accounted for to address these needs, including the maintenance of access roads, vegetation management (whether by power equipment or agrivoltaic systems using sheep), and the replacement of pollinator species, as many solar projects commit to planting pollinator-friendly plants as part of their landscaping. Additionally, the maintenance of landscaping buffers around solar facilities must be considered to meet legal obligations. In rural areas where most solar systems are located, snow plowing of access roads is a considerable expense. Furthermore, unlike wind projects, most solar projects are surrounded by fences, which also require maintenance.

Insurance

The failure to provide detailed information on the makeup of the expense categories makes it difficult to evaluate the validity of the expense conclusions in the cap model, but insurance is one area that appears to defy logic when the Model suggests that costs are decreasing. According to Marsh McLennan Agency's Q3 2024 U.S. Business Insurance Market Observations "U.S. commercial insurance prices rose 3% in the third quarter of 2024" alone. "Casualty rates increased 6% globally, remaining relatively consistent regionally compared to the prior quarter, aside from the U.S. where they increased significantly (10%) driven in large part by excess/umbrella rates." As to the first two quarters of 2024, "According to WTW, a leading global advisory, broking, and solutions company, U.S. commercial insurance rates grew at a rate of 5.9% throughout the second quarter of 2024. Based on the company's Commercial Lines Insurance Pricing Survey (CLIPS) for Q2 2024, the collective commercial price change reported by insurance carriers in the quarterly survey showed an increase of 5.9%, down from 6.3% in Q1 2024.

The DTF must disclose how it determined insurance, by region of the state, and whether the pricing reflects these trends.

Inverter costs

Many developers create a reserve for replacement and spread the cost of this capital improvement over the life of the equipment. This methodology for equipment replacement is recognized by the Appraisal Institute as appropriate (see The Appraisal of Real Estate, 15th ed.), and in fact, many lenders and investors require the funding of reserves for equipment. The Model should provide an option for annual funding for inverters.

As in prior models, the Draft 2025 Model assumes an inverter replacement in year 15 of the project's life. However, the Draft 2025 Model has a lower cost of inverters in year 15, which also impacts the overall discounted cash flow value. The Model continues to ignore the reality that most inverters do not have a 15-year life. By using a life greater than the life of the asset, the Model is violating appraisal methodology requirements. And the model is still only for a 25-year period; most projects are designed for a 30- to 35-year life.

Fraction of Offtaker Credits to Owner for VDER Projects

The current appraisal model's treatment of the Project Offtake Type and the Fraction of Offtaker Credits is a critical area that requires further refinement to align with the actual customer savings rates of community solar projects. In the 2024 model, the fraction of offtaker credits was set at 92.5%, a figure that is higher than typical. NYSEIA and ACE NY highlighted this discrepancy in our comments on the 2024 draft model. Opt-in community solar projects are by far the most common type of VDER project above 1 MW-AC in New York State. As such, they are a reasonable project type to use as a default. However, opt-in community solar projects bear subscriber management costs (described above) and typically offer a discount of 10% or more. If DTF wishes to continue using opt-in community solar as the default project type, it is critical that DTF adjust the model to reduce the Fraction of Offtaker Credits to Owner to no more than 90% and add a realistic subscriber management cost.

An alternative option that DTF could consider is using the new Statewide Solar for All (SSFA) program to set the VDER Fraction of Offtaker Credits to Owner. The SSFA model does not include subscriber management costs, as it is a utility-administered program that does not serve individual customers. If DTF were to use SSFA as the benchmark project, the VDER Fraction of Offtaker Credits to Owner would be lower: approximately 86%. NYSEIA offers the following table, from NYSERDA, which established the SSFA Program's VDER Fraction of Offtaker Credits to Owner for the 2025-2026 program year. NYSERDA will update these values each year by November 1st after which the utilities will update their respective tariffs:

Statewide Solar for All Compensation Level Schedules – 2025 Program Year

Utility	Central Hudson Gas & Electric	Con Edison (NYISO Zone J)	Con Edison (NYISO Zones H and I)	National Grid	NYSEG	Orange & Rockland	RG&E
Solar PV and Paired Solar-Storage[6]	87%	85%	86%	86%	87%	86%	87%

Source: NYSERDA. November 1, 2024. Case 21-E-0629.

Consultation with renewable energy companies

DTF and NYSERDA should meet with and/or solicit information from renewable energy companies on a regular and ongoing basis to gather input on project expenses to ensure that the model is making use of real-world data. RPTL 575-b requires "consultation" between DTF and NYSERDA in periodically updating the model as appropriate, but that consultation can only be productive if DTF and NYSERDA have the datapoints and other information necessary to make sound determinations as to what updates are needed based on market conditions. If the goal is for the model to reflect the reality of the value of these projects, then there should be no objection to using actual data from the projects in establishing the framework.

Proposed Discount Rates

Commenters strongly recommend that the inflation-adjusted rate be employed, as investors certainly do so. The definition of fair market value under state law is what a willing buyer would pay a willing seller, and the real-world buyers of wind and solar energy systems use inflation-adjusted discount rates in the DCF calculations of asset value. It's not clear whether the model relies on NREL utility rates without having been adjusted for market risk.

It would significantly improve the model if the Department explained how it arrived at the discount rates. It appears that the Department is relying upon rates for utilities rather than merchant facilities, whereas the NYS industry is entirely merchant generators. Because the Department has failed to disclose the methodology by which rates are calculated and MAI[5] appraisers working for the solar industry are consistently arriving at materially higher discount rates based on market factors, both assessors and the renewable energy industry are questioning the reliability of the model. The department must make public how it determined the discount rates. The failure to do so is causing investors to question whether or not to continue to allocate capital to this State, as the discount rates change each year, and investors do not want to be taxed based on under appreciation of the required return.

Host Community Agreements

As alluded to earlier, the model violates appraisal standards by failing to include mandatory host community agreement payments for larger projects mandated by state law and the Department of Public Service (DPS), Host payments required under ORES regulations, and those negotiated on top of PILOTs for smaller projects.

HCA amounts vary between projects, but the amounts are significant, often rivaling or exceeding the PILOT rates, and all the amounts are in public documents that are in fact very available to a local assessor. HCAs are signed between the developer and a host town and are a matter of public record in the files of the town each assessor works for. Therefore, they can and should be included

[5] https://www.appraisalinstitute.org/about/our-designations

in the model due to the financial significance to the project and the town, and the ease of assessor access to the data.

Attached to these comments is a table summarizing a range of publicly available PILOT and HCA rates for wind and solar projects of different sizes and vintages across the state. The table is by no means exhaustive, but illustrative of our point that HCAs are not de minimis sums. It is clear in the data that both wind and solar farms commonly execute HCAs that match or exceed PILOT amounts, which is the preference of many local jurisdictions and is a significant part of why they participate with energy projects.

Lastly, for utility-scale wind and solar projects, there is a DPS-mandated Host Community Benefit Program (Case 20-E-0249) that all new projects pay into, starting with a cohort of projects in summer 2024. These are also significant amounts of money and fully knowable by the Department and local assessors. Solar projects must pay $500/MW, and wind projects pay $1,000/MW, resulting in hundreds of thousands of dollars of benefits being paid to communities by projects that are not accounted for in the model thus far.

Decommissioning Funds

Utility-scale projects incur substantial decommissioning expenses, which must be accounted for in the 2025 model. These costs, often amounting to millions of dollars, are real expenses that developers must plan for, post to the host towns, *and should be included in the appraisal calculations to ensure accurate valuations.*

Transparency and Data Sources

We strongly recommend that the DTF publicize the sources of their information to enhance transparency and add legitimacy to the appraisal model. This includes, at a minimum, the sources for discount rates, operating expenses, and pricing curves. This increased transparency would help all parties better understand how the appraisal process is being managed and updated. By providing clear and accessible information about the data sources and methodologies used, DTF

can foster greater trust and collaboration among stakeholders, enhancing the credibility and acceptance of the model.

The significant decrease in discount rates and operating expenses suggests that DTF's sources for these assumptions may be national and not accurately reflect current market conditions in New York. Given that such a national data source is an imperfect approximation for specific state market conditions, it is crucial to consider more localized and current information.

In New York, project developers are required by law to complete form RP-575, supplying information regarding project revenue and expenses that can be used to calculate tax appraisals. This form provides valuable on-the-ground information that can be used to ensure the appraisal model accurately reflects real-world conditions. By leveraging the data collected through RP-575, DTF can make more informed adjustments to the model, enhancing its accuracy and reliability. This form should be a cornerstone of the annual data collection process, ensuring that the model remains up-to-date and reflective of current market dynamics.

We propose that DTF adopt a multi-pronged approach similar to Illinois' solar program for adjusting their wind & solar appraisal model. Illinois employs two key strategies to ensure their model remains accurate:

1. **Survey of Active Market Participants:** Illinois surveys companies annually to gather actual on-the-ground information. This helps identify when public sources are outdated or incorrect. DTF could use similar surveys, combined with data from RP-575 submissions to make necessary adjustments based on real-time data from market participants.

2. **Summary of Year-to-Year Changes to the Model:** Illinois provides a detailed summary of changes made to their model each year. This includes the sources of their assumptions and a clear explanation of any updates. Such a detailed and transparent summary would be highly beneficial.

Other Considerations

The exclusion of stand-alone energy storage systems and the storage portion of wind/solar plus storage projects from the model leaves their valuation open to debate and challenge. While not mandated by the law, and not mandatory for assessors to follow, the failure to include systems in the model is harming the state's efforts to have a stable environment for investment in the energy transition. Including these systems in the appraisal model would provide a comprehensive assessment of project values and tax obligations.

Moreover, the timing of the release of the draft appraisal model each year leaves little time for developers and assessors to use the final model and address valuation issues before most regions of the state publish their tentative assessment roll on May 1st. An earlier release schedule would allow for more thorough review and adjustment, reducing legal challenges and ensuring fair taxation.

Conclusion

While we appreciate the Department of Taxation and Finance's efforts to refine the appraisal model for wind and solar projects, it is imperative that the model accurately reflects the economic realities faced by developers. The current draft, with its inflated energy price forecasts, unrealistic operating expense assumptions, and exclusion of significant costs such as decommissioning and Host Community Agreements, risks overburdening renewable energy projects with excessive tax liabilities.

To foster a stable and predictable investment environment, we urge the Department to adopt our recommended modifications. These include reverting to the 2024 energy price curves, providing detailed breakdowns of operating expenses, incorporating regional cost variations, and accounting for all relevant financial commitments. By doing so, the Department can ensure that the appraisal model supports New York's clean energy goals while promoting fair and equitable taxation for all stakeholders.

We look forward to continued collaboration with the Department to achieve a balanced and effective appraisal framework that benefits both the renewable energy industry and local communities.