



# COUNTY OF ERIE

**MARK C. POLONCARZ**

COUNTY EXECUTIVE

January 26, 2026

Erie County Legislature  
92 Franklin Street  
Buffalo, New York 14202

**RE: Denial of Proposed PILOT Agreement for a Proposed Solar Energy System – 0 Two Rod Road, Town of Marilla (COMM. 24E-14).**

Dear Honorable Members:

I understand your honorable body voted against a proposed Payment in Lieu of Taxes (PILOT) Agreement for Solar Energy System – 0 Two Rod Road, Town of Marilla (COMM. 24E-14). Frankly, I am at a loss to understand your rationale. Your action will result in Erie County losing out on over \$110,000 of PILOT revenue that would have been associated with this proposed project.

As background, the developer was seeking a PILOT agreement from Erie County in connection with the development and operation of an approximately 4.9-megawatt solar photovoltaic facility located at 0 Two Rod Road in the Town of Marilla. Given the nature of the Project, it is otherwise exempt from taxation pursuant to Real Property Tax Law (RPTL) § 487 unless the taxing jurisdictions enter into a PILOT Agreement with the developer. The Town of Marilla has opted out of RPTL § 487 and the Alden Central School District decided not to pursue a PILOT Agreement. Erie County did request a PILOT in October 2025.

The intent of Erie County entering into the PILOT agreement with the developer is for the County to receive payments that it would not otherwise receive due to the tax exemption applicable to the Project. Over the 15-year term of the PILOT, Erie County would have received over \$110,000. However, because of the actions of the County Legislature, the developer will retain those funds and Erie County will receive zero additional revenue. Ironically, the lack of the PILOT agreement makes the project more financially feasible.

I understand that the Minority Caucus may have wanted to support the Town of Marilla, who opposes this project. But you should be aware that the Town of Marilla has negotiated a Community Benefit Agreement with the developer that I understand could bring up to \$750,000 to the Town over the life of the project. Furthermore, while I commend the Town for their efforts to protect useable farmland, this is also a moot point. The landowners are willing participants in this process; they chose for their land to be used in this manner.

A more productive route for all parties involved would have been to involve the County in negotiations between the developer, the Town and the School District. As it was, the Town negotiated a community benefit agreement for their benefit that ultimately left the County without any revenue from the project.

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As an example, I would draw your attention to the Alle-Cat Wind Project where Allegany, Cattaraugus and Wyoming counties recently negotiated a \$48M community benefit agreement payment that far exceeded what the PILOT payments would have been had the developer negotiated only with the Towns and Schools. This agreement is a model for how County Legislatures should be looking out for the best interests of their constituents, but it also requires that the Town and School District include the County in these negotiations sooner in the process, which was clearly not the case for this project.

Perhaps your body thought that by voting down the resolution you were voting down the project. If so, that is categorically incorrect. The project will move forward through the State permitting process regardless, your action only ensures Erie County is not paid for the value of the services we provide to the property owner.

This was all clearly laid out in the Resolution before your honorable body, yet you still decided that it was more important to forgo any revenue or financial benefit for the residents of Erie County.

No matter your underlying opinions of renewable energy projects, I encourage you to consider the individual property owner's wishes and take into account the benefits of additional grid capacity provided by renewable energy, as well as your fiduciary responsibility to all residents of Erie County.

Sincerely,

A handwritten signature in black ink, appearing to read "Mark Poloncarz", with a long horizontal flourish extending to the right.

Mark C. Poloncarz, Esq.  
Erie County Executive