



General Assembly

Amendment

January Session, 2021

LCO No. 9885



Offered by:

SEN. CASSANO, 4th Dist.

SEN. NEEDLEMAN, 33rd Dist.

REP. MCCARTHY VAHEY, 133rd Dist.

To: Subst. House Bill No. 6106

File No. 69

Cal. No. 439

"AN ACT CONCERNING THE PROPERTY TAX EXEMPTION FOR CERTAIN RENEWABLE ENERGY SOURCES AND NONRESIDENTIAL HYDROPOWER FACILITIES."

1 Strike everything after the enacting clause and substitute the
2 following in lieu thereof:

3 "Section 1. Subdivision (57) of section 12-81 of the general statutes is
4 repealed and the following is substituted in lieu thereof (*Effective October*
5 *1, 2021, and applicable to assessment years commencing on or after October 1,*
6 *2021*):

7 (57) (A) (i) Any Class I renewable energy source, as defined in section
8 16-1, or hydropower facility described in subdivision (21) of subsection
9 (a) of section 16-1, installed for the generation of electricity where such
10 electricity is intended for private residential use or on a farm, as defined
11 in subsection (q) of section 1-1, provided (I) such installation occurs on
12 or after October 1, 2007, [and further provided] (II) the estimated annual

13 production of such source or facility does not exceed the estimated
14 annual load for the location where such source or facility is located,
15 where such load and production are estimated as of the date of
16 installation of the source or facility as indicated in the written
17 application filed pursuant to subparagraph (E) of this subdivision, and
18 (III) such installation is for a single family dwelling, a multifamily
19 dwelling consisting of two to four units or a farm; [] (ii) any passive or
20 active solar water or space heating system; [] or (iii) any geothermal
21 energy resource. In the case of clause (i) of this subparagraph, the
22 utilization of or participation in any net metering or tariff policy or
23 program implemented by the state or ownership of such source or
24 facility by a party other than the owner of the real property upon which
25 such source or facility is installed shall not disqualify such source or
26 facility from exemption pursuant to this section. In the case of clause (ii)
27 or (iii) of this subparagraph, such exemption shall apply only to the
28 amount by which the assessed valuation of the real property equipped
29 with such system or resource exceeds the assessed valuation of such real
30 property equipped with the conventional portion of the system or
31 resource;

32 (B) For assessment years commencing on and after October 1, 2013,
33 any Class I renewable energy source, as defined in section 16-1,
34 hydropower facility described in subdivision (21) of subsection (a) of
35 section 16-1, or solar thermal or geothermal renewable energy source,
36 installed for generation or displacement of energy, provided (i) such
37 installation occurs on or after January 1, 2010, (ii) such installation is for
38 commercial or industrial purposes, (iii) the nameplate capacity of such
39 source or facility does not exceed the load for the location where such
40 generation or displacement is located, and (iv) such source or facility is
41 located in a distressed municipality, as defined in section 32-9p, with a
42 population between one hundred twenty-five thousand and one
43 hundred thirty-five thousand;

44 (C) For assessment years commencing on and after October 1, 2013,
45 any municipality may, upon approval by its legislative body or in any
46 town in which the legislative body is a town meeting, by the board of

47 selectmen, abate up to one hundred per cent of property tax for any
48 Class I renewable energy source, as defined in section 16-1, hydropower
49 facility described in subdivision (21) of subsection (a) of section 16-1, or
50 solar thermal or geothermal renewable energy source, installed for
51 generation or displacement of energy, provided (i) such installation
52 occurs between January 1, 2010, and December 31, 2013, (ii) such
53 installation is for commercial or industrial purposes, (iii) the nameplate
54 capacity of such source or facility does not exceed the load for the
55 location where such generation or displacement is located, and (iv) such
56 source or facility is not located in a municipality described in
57 subparagraph (B) of this subdivision;

58 (D) For assessment years commencing on and after October 1, 2014,
59 any (i) Class I renewable energy source, as defined in section 16-1, (ii)
60 hydropower facility described in subdivision (21) of subsection (a) of
61 section 16-1, or (iii) solar thermal or geothermal renewable energy
62 source, installed for generation or displacement of energy, provided (I)
63 such installation occurs on or after January 1, 2014, (II) is for commercial
64 or industrial purposes, (III) the nameplate capacity of such source or
65 facility does not exceed the load for the location where such generation
66 or displacement is located or the aggregated load of the beneficial
67 accounts for any Class I renewable energy source participating in virtual
68 net metering pursuant to section 16-244u, and (IV) in the case of clause
69 (iii) of this subparagraph, such exemption shall apply only to the
70 amount by which the assessed valuation of the real property equipped
71 with such source exceeds the assessed valuation of such real property
72 equipped with the conventional portion of the source;

73 (E) Any person claiming the exemption provided in this subdivision
74 for any assessment year shall, on or before the first day of November in
75 such assessment year, file with the assessor or board of assessors in the
76 town in which such hydropower facility, Class I renewable energy
77 source, solar thermal or geothermal renewable energy source or passive
78 or active solar water or space heating system or geothermal energy
79 resource is located, a written application claiming such exemption. Such
80 application shall be made on a form prepared for such purpose by the

81 Secretary of the Office of Policy and Management, in consultation with
82 the Connecticut Association of Assessing Officers and the Connecticut
83 Green Bank established pursuant to section 16-245n, and shall include,
84 but not be limited to, a statement of the estimated annual load and
85 production of a source or facility described in clause (i) of subparagraph
86 (A) of this subdivision as of the date of the installation of such source or
87 facility. Said secretary shall make such application available to the
88 public on the Internet web site of the Office of Policy and Management.
89 Failure to file such application in the manner and form as provided by
90 [such assessor or board] the secretary within the time limit prescribed
91 shall constitute a waiver of the right to such exemption for such
92 assessment year. Such application shall not be required for any
93 assessment year following that for which the initial application is filed,
94 provided if such hydropower facility, Class I renewable energy source,
95 solar thermal or geothermal renewable energy source or passive or
96 active solar water or space heating system or geothermal energy
97 resource is altered in a manner which would require a building permit,
98 such alteration shall be deemed a waiver of the right to such exemption
99 until a new application, applicable with respect to such altered source,
100 is filed and the right to such exemption is established as required
101 initially. In the event that a person owns more than one such source or
102 facility in a municipality, such person may file a single application
103 identifying each source or facility;

104 (F) For assessment years commencing on and after October 1, 2015,
105 any municipality may, by vote of its legislative body or, in a
106 municipality where the legislative body is a town meeting, by vote of
107 the board of selectmen, abate up to one hundred per cent of the property
108 taxes due for any tax year, for not longer than the term of the power
109 purchase agreement, with respect to any Class I renewable energy
110 source, as defined in section 16-1, that is the subject of such power
111 purchase agreement approved by the Public Utilities Regulatory
112 Authority pursuant to section 16a-3f;"

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>October 1, 2021, and applicable to assessment years commencing on or after October 1, 2021</i>	12-81(57)