

INSTRUCTIONS

1. Failure to file by the first November 1<sup>st</sup> following the date of installation may waive the right to this exemption.
2. The Solar Energy System described here MUST meet the regulations established by the Secretary of the Office of Policy and Management for CT General Statutes Section 12-81(57).
3. See statutes governing this application on pages 2 and 3..

**TO: THE ASSESSOR, MUNICIPALITY OF STERLING**

I hereby apply for property tax exemption for the installation of a Solar Energy System as authorized by the provisions of Section 12-81 (57) of the Connecticut General Statutes.

APPLICANT'S NAME (real estate property owner or leasing company)

APPLICANT'S MAILING ADDRESS (No. and Street) (City and Town) (State) (Zip)

PHYSICAL LOCATION OF SOLAR ENERGY SYSTEM DESCRIBED BELOW (No. and Street)

TELEPHONE \_\_\_\_\_ Home/Office \_\_\_\_\_ Cell \_\_\_\_\_

TOTAL COST OF SOLAR ENERGY SYSTEM FOR EXEMPTION IS CLAIMED UNDER §12-81(57) OF THE C.G.S. \$ \_\_\_\_\_

IS THIS AN ALTERATION OF AN EXISTING SYSTEM? \_\_\_\_\_ Yes \_\_\_\_\_ No

EXEMPTION IS BEING CLAIMED UNDER THE FOLLOWING SECTION:

(57) Class I renewable, Hydropower, Passive, Active, Geothermal installed on or after October 1, 2007. Class I renewable defined in §16-1(a)(20) + (21).

DETAILED DESCRIPTION OF THE SOLAR ENERGY SYSTEM OR ALTERATION FOR WHICH THIS APPLICATION IS FILED (e.g., no. panels, where mounted, kW produced):

I hereby certify that the statements made herein have been examined by me and, to the best of my knowledge and belief, are true and correct.

APPLICANT \_\_\_\_\_

DATED AT STERLING THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_\_\_\_

ASSESSOR'S USE

Approved \_\_\_\_\_ Yes \_\_\_\_\_ No \_\_\_\_\_

If no, reason

Assessor's Signature

Date

**CT General Statutes, Sec. 12-81. Exemptions.** The following-described property shall be exempt from taxation:

**(57) Class I renewable energy sources, hydropower facilities, solar water or space heating systems, geothermal energy resources and solar thermal or geothermal renewable energy sources.** (A)(i) Any Class I renewable energy source, as defined in section 16-1, or hydropower facility described in subdivision (21) of subsection (a) of section 16-1, installed for the generation of electricity for private residential use or on a farm, as defined in subsection (q) of section 1-1, provided such installation occurs on or after October 1, 2007, and further provided such installation is for a single family dwelling, a multifamily dwelling consisting of two to four units or a farm, (ii) any passive or active solar water or space heating system, or (iii) any geothermal energy resource. In the case of clause (ii) or (iii) of this subparagraph, such exemption shall apply only to the amount by which the assessed valuation of the real property equipped with such system or resource exceeds the assessed valuation of such real property equipped with the conventional portion of the system or resource;

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

(C) For assessment years commencing on and after October 1, 2013, any municipality may, upon approval by its legislative body or in any town in which the legislative body is a town meeting, by the board of selectmen, abate up to one hundred per cent of property tax for any Class I renewable energy source, as defined in section 16-1, hydropower facility described in subdivision (21) of subsection (a) of section 16-1, or solar thermal or geothermal renewable energy source, installed for generation or displacement of energy, provided (i) such installation occurs between January 1, 2010, and December 31, 2013, (ii) such installation is for commercial or industrial purposes, (iii) the nameplate capacity of such source or facility does not exceed the load for the location where such generation or displacement is located, and (iv) such source or facility is not located in a municipality described in subparagraph (B) of this subdivision;

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

(E) Any person claiming the exemption provided in this subdivision for any assessment year shall, on or before the first day of November in such assessment year, file with the assessor or board of assessors in the town in which such hydropower facility, Class I renewable energy source, solar thermal or geothermal renewable energy source or passive or active solar water or space heating system or geothermal energy resource is located, a written application claiming such exemption. Failure to file such application in the manner and form as provided by such assessor or board within the time limit prescribed shall constitute a waiver of the right to such exemption for such assessment year. Such application shall not be required for any assessment year following that for which the initial application is filed, provided if such hydropower facility, Class I renewable energy source, solar thermal or

geothermal renewable energy source or passive or active solar water or space heating system or geothermal energy resource is altered in a manner which would require a building permit, such alteration shall be deemed a waiver of the right to such exemption until a new application, applicable with respect to such altered source, is filed and the right to such exemption is established as required initially

**CT General Statutes, Sec. 16-1. Definitions**

(a)(20) **“Class I renewable energy source”** means (A) electricity derived from (i) solar power, (ii) wind power, (iii) a fuel cell, (iv) geothermal, (v) landfill methane gas, anaerobic digestion or other biogas derived from biological sources, (vi) thermal electric direct energy conversion from a certified Class I renewable energy source, (vii) ocean thermal power, (viii) wave or tidal power, (ix) low emission advanced renewable energy conversion technologies, (x) a run-of-the-river hydropower facility that began operation after July 1, 2003, and has a generating capacity of not more than thirty megawatts, provided a facility that applies for certification under this clause after January 1, 2013, shall not be based on a new dam or a dam identified by the commissioner as a candidate for removal, and shall meet applicable state and federal requirements, including applicable site-specific standards for water quality and fish passage, or (xi) a biomass facility that uses sustainable biomass fuel and has an average emission rate of equal to or less than .075 pounds of nitrogen oxides per million BTU of heat input for the previous calendar quarter, except that energy derived from a biomass facility with a capacity of less than five hundred kilowatts that began construction before July 1, 2003, may be considered a Class I renewable energy source, or (B) any electrical generation, including distributed generation, generated from a Class I renewable energy source, provided, on and after January 1, 2014, any megawatt hours of electricity from a renewable energy source described under this subparagraph that are claimed or counted by a load-serving entity, province or state toward compliance with renewable portfolio standards or renewable energy policy goals in another province or state, other than the state of Connecticut, shall not be eligible for compliance with the renewable portfolio standards established pursuant to section 16-245a.