



General Assembly

February Session, 2008

**Raised Bill No. 5936**

LCO No. 3492

\*03492\_\_\_\_\_FIN\*

Referred to Committee on Finance, Revenue and Bonding

Introduced by:  
(FIN)

**AN ACT CONCERNING A PROPERTY TAX EXEMPTION FOR CERTAIN ENERGY-SAVING SYSTEMS.**

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. Subparagraph (a) of subdivision (56) of section 12-81 of  
2 the 2008 supplement to the general statutes is repealed and the  
3 following is substituted in lieu thereof (*Effective October 1, 2008, and*  
4 *applicable to assessment years commencing on and after October 1, 2008*):

5 (56) (a) [Subject to authorization of the exemption by ordinance in  
6 any municipality, any] Any building, the construction of which is  
7 commenced on or after October 1, 1976, which is equipped with an  
8 active solar energy heating or cooling system, or any building to which  
9 a solar energy heating or cooling system is added on or after October 1,  
10 1976, to the extent of the amount by which the assessed valuation of  
11 such real property equipped with such solar heating or cooling system  
12 exceeds the assessed valuation of such real property equipped with the  
13 conventional portion of the heating or cooling system, exclusive of any  
14 portion of such system related to solar energy, provided this  
15 exemption shall only apply to the first fifteen assessment years  
16 following construction of such building or addition of any such system

17 to a building.

18 Sec. 2. Subparagraph (a) of subdivision (62) of section 12-81 of the  
 19 2008 supplement to the general statutes is repealed and the following  
 20 is substituted in lieu thereof (*Effective October 1, 2008, and applicable to*  
 21 *assessment years commencing on and after October 1, 2008*):

22 (62) (a) [Subject to authorization of the exemption by ordinance in  
 23 any municipality, any] Any building, the construction of which is  
 24 commenced on or after April 20, 1977, which is equipped with a  
 25 passive or hybrid solar energy heating or cooling system, or any  
 26 building to which such a system is added on or after April 20, 1977, to  
 27 the extent of any amount by which the assessed valuation of such real  
 28 property equipped with such a system exceeds the valuation at which  
 29 such real property would be assessed if built using conventional  
 30 construction techniques in lieu of construction related to such a  
 31 system, as determined by the assessing officer of the municipality,  
 32 provided this exemption shall only apply to the first fifteen assessment  
 33 years following construction of such building or addition of any such  
 34 system to a building. Any portion of a hybrid solar energy heating or  
 35 cooling system which is allowed an exemption under subdivision (56)  
 36 of this section shall not be eligible for exemption under this  
 37 subdivision.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>October 1, 2008, and applicable to assessment years commencing on and after October 1, 2008</i>	12-81(56)(a)
Sec. 2	<i>October 1, 2008, and applicable to assessment years commencing on and after October 1, 2008</i>	12-81(62)(a)

**Statement of Purpose:**

To provide a property tax exemption to buildings using energy-saving heating and cooling systems.

*[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]*