



General Assembly

February Session, 2012

**Raised Bill No. 5538**

LCO No. 2281

\*02281\_\_\_\_\_PD\_\*

Referred to Committee on Planning and Development

Introduced by:  
(PD)

**AN ACT CONCERNING PROPERTY TAX EXEMPTIONS FOR SOLAR INSTALLATIONS.**

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

1 Section 1. Subdivision (57) of section 12-81 of the 2012 supplement  
2 to the general statutes is repealed and the following is substituted in  
3 lieu thereof (*Effective October 1, 2012, and applicable to assessment years*  
4 *commencing on or after said date*):

5 (57) (a) Any Class I renewable energy source, as defined in section  
6 16-1, or any hydropower facility described in subdivision (27) of  
7 section 16-1, installed for the generation of electricity for private  
8 residential, business or industrial use or on a farm, as defined in  
9 subsection (q) of section 1-1, provided such installation occurs on or  
10 after October 1, 2007, for a private residence or a farm, or on or after  
11 October 1, 2012, for a business or industrial property, and further  
12 provided such installation is for a single family dwelling, a  
13 multifamily dwelling consisting of two to four units or a farm or for  
14 business or industrial purposes, or any passive or active solar water or  
15 space heating system or geothermal energy resource;

16 (b) Any person claiming the exemption provided in this subdivision  
17 for any assessment year shall, on or before the first day of November  
18 in such assessment year, file with the assessor or board of assessors in  
19 the town in which such hydropower facility, Class I renewable energy  
20 source, or passive or active solar water or space heating system or  
21 geothermal energy resource is located, written application claiming  
22 such exemption. Failure to file such application in the manner and  
23 form as provided by such assessor or board within the time limit  
24 prescribed shall constitute a waiver of the right to such exemption for  
25 such assessment year. Such application shall not be required for any  
26 assessment year following that for which the initial application is filed,  
27 provided if such hydropower facility, Class I renewable energy source,  
28 or passive or active solar water or space heating system or geothermal  
29 energy resource is altered in a manner which would require a building  
30 permit, such alteration shall be deemed a waiver of the right to such  
31 exemption until a new application, applicable with respect to such  
32 altered source, is filed and the right to such exemption is established as  
33 required initially;

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>October 1, 2012, and applicable to assessment years commencing on or after said date</i>	12-81(57)

**Statement of Purpose:**

To make solar panels and similar installations on business and industrial property exempt from property tax.

*[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.]*