



General Assembly

Substitute Bill No. 5538

February Session, 2012

* _____ HB05538PD _____ 032612 _____ *

**AN ACT CONCERNING PROPERTY TAX EXEMPTIONS FOR SOLAR
AND OTHER RENEWABLE ENERGY SOURCE 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2 to the general statutes is repealed and the following is substituted in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 Legislative Commissioners:

The title was revised to more accurately reflect the substance of the bill.

PD *Joint Favorable Subst.-LCO*