



General Assembly

**Amendment**

February Session, 2012

LCO No. 3511

**\*HB0553803511HR0\***

Offered by:  
REP. BACCHIOCHI, 52<sup>nd</sup> Dist.

To: Subst. House Bill No. 5538      File No. 360      Cal. No. 286

**"AN ACT CONCERNING PROPERTY TAX EXEMPTIONS FOR SOLAR AND OTHER RENEWABLE ENERGY SOURCE INSTALLATIONS."**

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 2012 supplement  
4      to the general statutes is repealed and the following is substituted in  
5      lieu thereof (*Effective October 1, 2012, and applicable to assessment years*  
6      *commencing on or after said date*):

7      (57) (a) Any Class I renewable energy source, as defined in section  
8      16-1, or any hydropower facility described in subdivision (27) of  
9      section 16-1, installed for the generation of electricity for private  
10     residential, business or industrial use or on a farm, as defined in  
11     subsection (q) of section 1-1, provided such installation occurs on or  
12     after October 1, 2007, for a private residence or a farm, or on or after  
13     October 1, 2012, for a business or industrial property, and further  
14     provided such installation is for a single family dwelling, a

15 multifamily dwelling consisting of two to four units or a farm or for  
 16 business or industrial purposes, or any passive or active solar water or  
 17 space heating system or geothermal energy resource, except that this  
 18 exemption shall not apply to an electric distribution company selected  
 19 by the Commissioner of Energy and Environmental Protection  
 20 pursuant to section 16-244v;

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

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|---|---|-----------|
| 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) |