



General Assembly

**Substitute Bill No. 203**

January Session, 2013



**AN ACT CONCERNING PROPERTY TAX EXEMPTIONS FOR  
RENEWABLE ENERGY SOURCES.**

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 general statutes is  
2 repealed and the following is substituted in lieu thereof (*Effective from*  
3 *passage and applicable to assessment years commencing on or after October 1,*  
4 *2013*):

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 subsection (a) of section 16-1, installed for the generation of electricity  
8 for private residential use or on a farm, as defined in subsection (q) of  
9 section 1-1, provided such installation occurs on or after October 1,  
10 2007, and further provided such installation is for a single family  
11 dwelling, a multifamily dwelling consisting of two to four units or a  
12 farm, or any passive or active solar water or space heating system or  
13 geothermal energy resource;

14 (b) Any Class I renewable energy source, as defined in section 16-1,  
15 nonresidential solar thermal renewable energy source or hydropower  
16 facility described in subdivision (27) of subsection (a) of section 16-1,  
17 installed for the generation or displacement of electricity for  
18 commercial or industrial use, provided such installation occurs on or  
19 after January 1, 2010, and further provided such installation is for

20 commercial or industrial purposes;

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

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>from passage and applicable to assessment years commencing on or after October 1, 2013</i>	12-81(57)

**ET** Joint Favorable Subst.