



General Assembly

**Amendment**

January Session, 2013

LCO No. 5646

**\*SB0020305646SD0\***

Offered by:

SEN. DUFF, 25<sup>th</sup> Dist.

REP. REED, 102<sup>nd</sup> Dist.

To: Subst. Senate Bill No. 203

File No. 242

Cal. No. 205

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

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 general statutes is  
4 repealed and the following is substituted in lieu thereof (*Effective from*  
5 *passage and applicable to assessment years commencing on and after October*  
6 *1, 2013*):

7 (57) [(a)] (A) Any Class I renewable energy source, as defined in  
8 section 16-1, or [any] hydropower facility described in subdivision (27)  
9 of subsection (a) of section 16-1, installed for the generation of  
10 electricity for private residential 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, and further provided such installation is for a  
13 single family dwelling, a multifamily dwelling consisting of two to  
14 four units or a farm, or any passive or active solar water or space

15 heating system or geothermal energy resource;

16 (B) For assessment years commencing on and after October 1, 2013,  
17 any Class I renewable energy source, as defined in section 16-1,  
18 hydropower facility described in subdivision (27) of subsection (a) of  
19 section 16-1, or solar thermal or geothermal renewable energy source,  
20 installed primarily for on-site generation or displacement of electricity,  
21 provided (i) such installation occurs on or after January 1, 2010, (ii)  
22 such installation is for commercial or industrial purposes, and (iii)  
23 such source or facility shall be located in a distressed municipality, as  
24 defined in section 32-9p, with a population between one hundred  
25 twenty-five thousand and one hundred thirty-five thousand;

26 (C) For assessment years commencing on and after October 1, 2013,  
27 any municipality may, upon approval by its legislative body or in any  
28 town in which the legislative body is a town meeting, by the board of  
29 selectmen, abate up to one hundred per cent of property tax for any  
30 Class I renewable energy source, as defined in section 16-1,  
31 hydropower facility described in subdivision (27) of subsection (a) of  
32 section 16-1, or solar thermal or geothermal renewable energy source,  
33 installed primarily for on-site generation or displacement of electricity,  
34 provided (i) such installation occurs between January 1, 2010, and  
35 December 31, 2013, (ii) such installation is for commercial or industrial  
36 purposes, and (iii) such source or facility shall not be located in a  
37 municipality described in subparagraph (B) of this subdivision;

38 (D) For assessment years commencing on and after October 1, 2014,  
39 any Class I renewable energy source, as defined in section 16-1,  
40 hydropower facility described in subdivision (27) of subsection (a) of  
41 section 16-1, or solar thermal or geothermal renewable energy source,  
42 installed primarily for on-site generation or displacement of electricity,  
43 provided (i) such installation occurs on or after January 1, 2014, and (ii)  
44 is for commercial or industrial purposes;

45 [(b)] (E) Any person claiming the exemption provided in this  
46 subdivision for any assessment year shall, on or before the first day of

47 November in such assessment year, file with the assessor or board of  
 48 assessors in the town in which such hydropower facility, Class I  
 49 renewable energy source, solar thermal or geothermal renewable  
 50 energy source or passive or active solar water or space heating system  
 51 or geothermal energy resource is located, a written application  
 52 claiming such exemption. Failure to file such application in the manner  
 53 and form as provided by such assessor or board within the time limit  
 54 prescribed shall constitute a waiver of the right to such exemption for  
 55 such assessment year. Such application shall not be required for any  
 56 assessment year following that for which the initial application is filed,  
 57 provided if such hydropower facility, Class I renewable energy source,  
 58 solar thermal or geothermal renewable energy source or passive or  
 59 active solar water or space heating system or geothermal energy  
 60 resource is altered in a manner which would require a building permit,  
 61 such alteration shall be deemed a waiver of the right to such  
 62 exemption until a new application, applicable with respect to such  
 63 altered source, is filed and the right to such exemption is established as  
 64 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 and after October 1, 2013</i>	12-81(57)