

TAX EXEMPTION APPLICATION
CERTAIN ENERGY SYSTEMS

DUE NOVEMBER 1

Prescribed by the Assessor
M-44 Rev 11/03/20

INSTRUCTIONS

IMPORTANT!
READ THIS BEFORE
FILING OUT THIS
FORM

1. Prepare in duplicate - Original to Assessor. Duplicate to Taxpayer.
2. Timely filing -Failure to file within 30 days following the assessment date shall constitute a waiver of the right to such exemption.
3. The Energy Systems described here MUST meet the standards established by regulations of the State of Connecticut.
4. See statutes governing this application.

Return to: Barkhamsted Assessor's Office, 67 Ripley Hill Road, Barkhamsted, CT 06063 Tel: 860-379-3600

I hereby apply for property tax exemption for the installation of an Energy System as authorized by the provisions of Section 12-81 (56), (57), (62) or (63) of the Connecticut General Statutes (CGS).

APPLICANT'S NAME	Office: _____
	TELEPHONE: _____
	Home: _____
APPLICANT'S MAILING ADDRESS (No. and Street)	(City and Town) (State) (Zip)

PHYSICAL LOCATION OF ENERGY SYSTEM DESCRIBED BELOW (No. and Street)

TOTAL COST OF ENERGY SYSTEM FOR EXEMPTION IS CLAIMED UNDER §12-81(56), (57), (62) OR (63) OF THE CGS \$ _____	DATE CONSTRUCTION COMPLETED/INSTALLED	MO / DAY / YEAR / /
IS THIS APPLICATION BEING FILED DUE TO AN ALTERATION TO AN EXISTING SYSTEM? <input type="checkbox"/> YES <input type="checkbox"/> NO		
DATE THE ALTERATION WAS COMPLETE.		MO / DAY / YEAR / /

EXEMPTION IS BEING CLAIMED UNDER THE FOLLOWING SUBSECTION(S) OF §12-81 CGS:

- ☐ (56) Active solar heating or cooling system installed on or after October 1, 1976. (local ordinance)
- ☐ (57)(A) Any Class I renewable energy source, as defined in section 16-1, hydropower facility described in subdivision (21) of subsection (a) of section 16-1, installed for the generation of electricity, or any passive or active solar water or space heating system or geothermal energy resource, for use in 1-4 family dwellings or farms, provided such installation occurs on or after October 1, 2007. (State mandated)
- ☐ (57)(D) Any Class I renewable energy source, as defined in section 16-1, hydropower facility described in subdivision (21) of subsection (a) of section 16-1, or solar thermal or geothermal renewable energy source, installed for generation or displacement of energy for commercial & industrial purposes, installed on or after January 1, 2014. (State mandated).
- ☐ (62) Passive solar energy heating or cooling systems and hybrid systems installed on or after April 20, 1977. (local ordinance)
- ☐ (63) Cogeneration System installed on or after July 1, 2007. (local ordinance)

IMPORTANT: PLEASE ATTACH A DETAILED DESCRIPTION OF THE ENERGY SYSTEM FOR WHICH THIS EXEMPTION APPLICATION APPLIES. IF THE CLASS I EQUIPMENT IS USED FOR COMMERCIAL & INDUSTRIAL PURPOSES THE FOLLOWING INFORMATION MUST BE PROVIDED: 1) Nameplate capacity of such Class I source system (i.e., kWh produced per year); and, 2) Capacity of the facility or location where such generation or displacement is located (i.e., kWh consumed per year).

CERTIFICATION	I hereby certify that the statements made herein, have been examined by me and, to the best of my knowledge and belief, are true and correct.		
	OWNERS(S)	TEL:	
	DATED	THIS	DAY OF YEAR
	LAST GRAND LIST YEAR IN WHICH THIS EXEMPTION MAY BE APPLIED _____		
ASSESSOR(S) USE	DOES THIS SYSTEM MEET THE STANDARDS ESTABLISHED BY THE STATE OF CONNECTICUT IN ONE OR MORE OF THE FOLLOWING STATUTES? (§12-81(56), (57), (62) OR (63) OF THE CGS) <input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> APPROVED <input type="checkbox"/> DISAPPROVED		ASSESSED VALUE WITH <u>APPROVED ENERGY SYSTEM</u> \$ _____ LESS: ASSESSED VALUE WITH CONVENTIONAL SYSTEM (-) \$ _____ AMOUNT OF EXEMPTION (=) \$ _____ ASSESSOR(S) MO / DAY / YEAR

Failure to complete this application in its entirety or within the time limit prescribed shall constitute a waiver of the right to such exemption.

12-81(57) Class I renewable energy sources, hydropower facilities, solar water or space heating systems, geothermal energy resources and solar thermal or geothermal renewable energy sources. (A)(i) Any Class I renewable energy source, as defined in section 16-1, or hydropower facility described in subdivision (21) of subsection (a) of section 16-1, installed for the generation of electricity for private residential use or on a farm, as defined in subsection (q) of section 1-1, provided such installation occurs on or after October 1, 2007, and further provided such installation is for a single family dwelling, a multifamily dwelling consisting of two to four units or a farm, (ii) any passive or active solar water or space heating system, or (iii) any geothermal energy resource. In the case of clause (ii) or (iii) of this subparagraph, such exemption shall apply only to the amount by which the assessed valuation of the real property equipped with such system or resource exceeds the assessed valuation of such real property equipped with the conventional portion of the system or resource;

(B) For assessment years commencing on and after October 1, 2013, any Class I renewable energy source, as defined in section 16-1, hydropower facility described in subdivision (21) of subsection (a) of section 16-1, or solar thermal or geothermal renewable energy source, installed for generation or displacement of energy, provided (i) such installation occurs on or after January 1, 2010, (ii) such installation is for commercial or industrial purposes, (iii) the nameplate capacity of such source or facility does not exceed the load for the location where such generation or displacement is located, and (iv) such source or facility is located in a distressed municipality, as defined in section 32-9p, with a population between one hundred twenty-five thousand and one hundred thirty-five thousand;

(C) For assessment years commencing on and after October 1, 2013, any municipality may, upon approval by its legislative body or in any town in which the legislative body is a town meeting, by the board of selectmen, abate up to one hundred per cent of property tax for any Class I renewable energy source, as defined in section 16-1, hydropower facility described in subdivision (21) of subsection (a) of section 16-1, or solar thermal or geothermal renewable energy source, installed for generation or displacement of energy, provided (i) such installation occurs between January 1, 2010, and December 31, 2013, (ii) such installation is for commercial or industrial purposes, (iii) the nameplate capacity of such source or facility does not exceed the load for the location where such generation or displacement is located, and (iv) such source or facility is not located in a municipality described in subparagraph (B) of this subdivision;

(D) For assessment years commencing on and after October 1, 2014, any (i) Class I renewable energy source, as defined in section 16-1, (ii) hydropower facility described in subdivision (21) of subsection (a) of section 16-1, or (iii) solar thermal or geothermal renewable energy source, installed for generation or displacement of energy, provided (I) such installation occurs on or after January 1, 2014, (II) is for commercial or industrial purposes, (III) the nameplate capacity of such source or facility does not exceed the load for the location where such generation or displacement is located or the aggregated load of the beneficial accounts for any Class I renewable energy source participating in virtual net metering pursuant to section 16-244u, and (IV) in the case of clause (iii) of this subparagraph, such exemption shall apply only to the amount by which the assessed valuation of the real property equipped with such source exceeds the assessed valuation of such real property equipped with the conventional portion of the source;

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

(F) For assessment years commencing on and after October 1, 2015, any municipality may, by vote of its legislative body or, in a municipality where the legislative body is a town meeting, by vote of the board of selectmen, abate up to one hundred per cent of the property taxes due for any tax year, for not longer than the term of the power purchase agreement, with respect to any Class I renewable energy source, as defined in section 16-1, that is the subject of such power purchase agreement approved by the Public Utilities Regulatory Authority pursuant to section 16a-3f;