



Rev. 9.2025

MAIN FORM INSTRUCTIONS

1. Refer to relevant Connecticut General Statutes governing these exemptions.
2. Failure to file with the assessor within thirty (30) days following the assessment date shall constitute a waiver of such exemption for the current assessment year.
3. The Energy Systems described here MUST meet any applicable standards established by regulations of the State of Connecticut.
4. Failure to complete this application in its entirety shall constitute a waiver of such exemption for the current assessment year.
5. Application M-44a for each system type must accompany Form M-44.
6. This Application is not required for Energy Systems which an exemption was established, unless the Energy System has been altered in a manner as described in CGS 12-81(57)(G)

I hereby apply for property assessment 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.

APPLICANT'S NAME:

TELEPHONE:

APPLICANT'S MAILING ADDRESS:

EMAIL ADDRESS:

Street

City/Town, State, Zip

PROVIDE SEPARATE LISTS FOR EACH SYSTEM OWNER (LLC, CORP ETC). ASSESSOR'S REVIEW INCLUDES INDIVIDUAL SYSTEMS APPROVAL/ DISAPPROVAL. Multiple systems can be listed under each individual owner's name (LLC, Corp. etc.)

PLEASE CHECK ONE:

☐ INITIAL APPLICATION

☐ ALTERATION TO EXISTING SYSTEM APPLICATION

PLEASE CHECK ALL THAT APPLY WITH RESPECT TO SOLAR ENERGY SYSTEMS:

- ☐ The solar energy system is owned by the real property owner.
- ☐ The solar energy system is leased by the real property owner.
- ☐ The solar energy system is subject to a purchase power agreement.

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.	
	Applicant Signature:	
	Print or Type Name:	Date:
RECEIPT BY ASSESSOR	Assessor Signature:	Date:

M-44a**Rev. 9.2025**

RESIDENTIAL / MULTI-FAMILY (2-4 Units) / FARM /
CLASS I RENEWABLE ENERGY INSTALLATION PROPERTY TAX EXEMPTION APPLICATION
PURSUANT TO CGS 12-81(56) or (57)(A) or (62)



Please complete the information below and provide additional documentation as necessary.

1. LEGAL OWNER: (If applicant from Page 1 is not the system owner, identify the owner by name and address)

2. ENERGY SYSTEM INFORMATION TO BE PROVIDED BY APPLICANT (Note: Applicant may populate the system information below or, for more than one system, attach a list that is in the same format, and which includes the system information for each system):

PROPERTY LOCATION	INSTALL or ALTERATION DATE (MM/DD/YY)	TOTAL COST TO INCL. INSTALL	SYSTEM SIZE (IN KW)	ESTIMATED ANNUAL PRODUCTION OF SYSTEM (IN kWh)	ESTIMATED ANNUAL LOAD FOR THE PROPERTY (IN kWh)	WHICH SUBSECTION OF CGS 12-81 IS EXEMPTION BEING CLAIMED UNDER? (SEE MAIN APPLICATION FOR STATUTE REFERENCES)	ASSESSOR'S USE: DO THESE ENERGY SYSTEMS MEET THE STANDARD FOR EXEMPTION AS ESTABLISHED BY CGS 12-81(56) or (57)(A) or (62)?
							☐ ASSESSOR APPROVED ☐ ASSESSOR DENIED

CERTIFICATION	I hereby certify that, to the best of my knowledge and belief, the provided information is true and correct.	
	Applicant Signature:	Telephone:
	Print or Type Name:	Date:
ASSESSOR USE ONLY	Notes:	
	Assessor Signature:	Date:

COMMERCIAL / INDUSTRIAL INSTALLATION PROPERTY TAX EXEMPTION APPLICATION
PURSUANT TO CGS 12-81 (57) subdivisions (B) (C) (D) (F) (H) or Sections (62) or (63)



Please complete the information below and provide additional documentation as necessary.
A SEPARATE APPLICATION MUST BE Completed for Fuel Cell installations (see attached)

1. LEGAL OWNER: (If applicant from Page 1 is not the system owner, identify the owner by name and address)

2. ENERGY SYSTEM INFORMATION FORMAT TO BE PROVIDED BY APPLICANT:

PROPERTY LOCATION	INSTALL DATE (MM/DD/YY)	TOTAL COST (TO INCL. INSTALL & ELECTRICAL)	SYSTEM SIZE (IN KW)	WHICH SUBSECTION OF CGS 12-81 IS EXEMPTION BEING CLAIMED UNDER? (SEE MAIN APPLICATION FOR STATUTE REFERENCES)	ASSESSOR'S USE: DO THESE ENERGY SYSTEMS MEET THE STANDARD FOR EXEMPTION AS ESTABLISHED BY CGS 12-81(57) or (62) or (63)?
					☐ ASSESSOR APPROVED ☐ ASSESSOR DENIED

IMPORTANT: SEE DETAILED DESCRIPTION REQUIREMENT OF THE ENERGY SYSTEM FOR WHICH THIS EXEMPTION APPLICATION APPLIES. IF THE CLASS I EQUIPMENT IS USED FOR COMMERCIAL &/OR INDUSTRIAL PURPOSES, **THE FOLLOWING INFORMATION MUST BE PROVIDED:**

- 1.) Nameplate capacity of such Class I source system (i.e.: kWh produced per year)
- 2.) Capacity **for one year** of the facility or location where such generation or displacement is located (i.e.: kWh consumed)
- 3.) Copy of Power Purchase Agreement and/or VNM Agreement (if participating in Virtual Net Metering)
- a.) What has the aggregate load of the beneficial accounts participating in, or to be participating in, virtual net metering been, on average, for the past three years?

Please calculate this amount using the past three years of electricity bills from the location(s) serviced, or to be serviced: (in megawatts)

b.) Identify the customer(s) & location(s) of the beneficial accounts: _____

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.	
	Applicant Signature:	Telephone:
	Print or Type Name:	Date: Email:
ASSESSOR USE ONLY	Notes:	
	Assessor Signature:	Date:

FUEL CELL PROPERTY TAX EXEMPTION APPLICATION
PURSUANT TO CGS 12-81 (57) Subsections (B) (C) (D) or (H)



Please complete the information below and provide additional documentation as necessary.

1. LEGAL OWNER: (If applicant from Page 1 is not the system owner, identify the owner by name and address)

2. PHYSICAL LOCATION:

If other than this location, please provide address of property being served by fuel cell:

3. DATE OF FUEL CELL
INSTALLATION: MM / DD / YY

4. TOTAL COST OF ENERGY SYSTEM: (INCLUDING SITE PREP, ELECTRICAL & INSTALLATION)

\$

5. SELECT THE PURPOSE FOR FUEL CELL:

☐ AGRICULTURAL

☐ INDUSTRIAL

☐ COMMERCIAL

☐ RELIGIOUS

☐ EDUCATIONAL

☐ RESIDENTIAL

6. GENERAL DESCRIPTION OF FUEL CELL: Include type of fuel cell system E.g. Molten Carbonate (MCFC), Solid Oxide (SOFC)

7. WHAT EXTERNAL COMPONENTS ARE INCLUDED AT THIS SITE: E.g. HRSG, Absorption chillers

Describe external components to include manufacturer, model, and include all costs (plus installation). ENTER N/A IF NONE APPLIES:

8. FUEL CELL NAMEPLATE CAPACITY IN MW: (IF AVAILABLE, ATTACH PHOTO OF NAMEPLATE CAPACITY)

FUEL CELL PROPERTY TAX EXEMPTION APPLICATION
PURSUANT TO CGS 12-81 (57) Subsections (B) (C) (D) or (H)

9. IF FUEL CELL SUPPORTS ONLY ONE LOCATION, WHAT IS THE LOAD FOR THAT LOCATION: _____ (in megawatts)

a.) What has the load (usage) been, on average, for the prior three years? Please calculate this amount using the past three years of electricity bills from the location serviced, or to be serviced, by the fuel cell: _____ (in megawatts)

10. IF THE LOCATION SERVED IS GREATER THAN ONE LOCATION, WHAT IS THE AGGREGATED LOAD OF THE BENEFICIAL ACCOUNTS PARTICIPATING OR TO BE PARTICIPATING IN VIRTUAL NET METERING? _____ (in megawatts)

c.) What has the aggregate load of the beneficial accounts participating in, or to be participating in, virtual net metering been, ***on average***, for the past three years? Please calculate this amount using the past three years of electricity bills from the location(s) serviced, or to be serviced, by the fuel cell:
 _____ (in megawatts)

11. WILL THE ELECTRICITY AT ANYTIME BE: (ON-PEAK OR OFF-PEAK)

☐ STORED AT THE FUEL CELL LOCATION

☐ SENT TO, OR USED BY, ANOTHER LOCATION

☐ SENT TO THE GRID

☐ OTHER (PLEASE SPECIFY): _____

12. ATTACH A COPY OF THE POWER PURCHASE AGREEMENT AND/OR VNM AGREEMENT: (if participating in Virtual Net Metering)

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.

Applicant Signature:

Telephone:

Print or Type Name:

Date:

Email:

ASSESSOR
USE
ONLY

☐ ASSESSOR APPROVE

☐ ASSESSOR DENIED

Signature:

Date: