HOUSE DOCKET, NO. 1562 FILED ON: 1/15/2015

HOUSE . . . . . No. 2465

The Commonwealth of Massachusetts

PRESENTED BY:

Gailanne M. Cariddi

To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:

The undersigned legislators and/or citizens respectfully petition for the adoption of the accompanying bill:

An Act relative to clarifying property tax exemptions for solar and wind systems.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
Gailanne M. Cariddi	*1st Berkshire*

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By Ms. Cariddi of North Adams, a petition (accompanied by bill, House, No. 2465) of Gailanne M. Cariddi relative to tax exemptions. Revenue.

The Commonwealth of Massachusetts

In the One Hundred and Eighty-Ninth General Court
(2015-2016)

An Act relative to clarifying property tax exemptions for solar and wind systems.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

SECTION 1. Section 5 of chapter 59 of the General Laws , as amended by sections 10, 11, and 12 of the acts of 2014, is hereby amended by striking out clause Forty-fifth and inserting in place thereof the following clause:-

Forty-fifth, Any solar or wind powered system that is capable of producing not more than 125 per cent of the annual energy needs of the real property upon which it is located, which shall include contiguous or non-contiguous real property owned or leased by the owner, or in which the owner otherwise holds an interest. Any other solar or wind powered system capable of producing energy shall be exempt provided that the owner has made to the city or town where the system is located a payment in lieu of taxes. A city or town, acting through the board or officer authorized by its legislative body, may execute an agreement for the payment in lieu of taxes with the owner of a solar or wind powered system in the municipality where the solar or wind powered system is located. Unless other provided by such agreement, (1) a notice of the payment in lieu of tax owed for each fiscal year shall be mailed to the owner and due on the

14 dates by which a tax assessed under this chapter would be payable without interest; (2) all
15 provisions of law regarding billing and collecting a tax assessed under this chapter shall apply to
16 the payment in lieu of taxes, including the payment of interest; and (3) upon issuance of the
17 notice, the owner shall have the remedies provided by section 59 and section 64 and all other
18 applicable provisions of law for the abatement and appeal of taxes upon real estate. An
19 exemption under this clause shall be allowed only for a period of 20 years from the date of
20 installation of the system; provided, however, that no exemption shall be allowed for any year
21 within that period where the solar or wind powered system is not capable of producing energy as
22 required by this clause. Each owner shall annually, on or before March 1, make a declaration
23 under oath to the assessors regarding the system and power generated for the previous calendar
24 year. This clause shall not apply to projects developed under section 1A of chapter 164.

25 SECTION 2. Subsection (b) of section 38H of said chapter 59, as appearing in the 2012
26 Official Edition, is hereby amended by inserting after the first sentence the following sentence:-
27 For purposes of this section, a generation facility shall not include a facility powered by sun or
28 wind to generate electricity.

29 SECTION 3. Clause Forty-fifth of section 5 of chapter 59 of the General Laws shall not
30 apply to solar and wind powered systems for which the owner has a signed agreement with the
31 city or town to make a payment in lieu of taxes under section 38H(b) of chapter 59 as of the
32 effective date of this act.

33 SECTION 4. Sections 1 and 2 shall apply to taxes assessed for fiscal years beginning on
34 or after July 1, 2015.