HOUSE DOCKET, NO. 3180 FILED ON: 1/20/2017

HOUSE . . . . . No. 3310

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 clarifying property tax exemptions for solar and wind systems.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
Gailanne M. Cariddi	*1st Berkshire*	*1/20/2017*
John W. Scibak	*2nd Hampshire*	*1/20/2017*
Jason M. Lewis	*Fifth Middlesex*	*1/20/2017*
José F. Tosado	*9th Hampden*	*1/20/2017*
Paul R. Heroux	*2nd Bristol*	*1/20/2017*
Bruce J. Ayers	*1st Norfolk*	*1/20/2017*
Christopher M. Markey	*9th Bristol*	*1/20/2017*

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HOUSE . . . . . No. 3310

By Ms. Cariddi of North Adams, a petition (accompanied by bill, House, No. 3310) of Gailanne M. Cariddi and others relative to property tax exemptions for solar and wind systems. Revenue.

The Commonwealth of Massachusetts

In the One Hundred and Ninetieth General Court
(2017-2018)

An Act 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:

Notwithstanding any general or special law to the contrary Section 5 of chapter 59 of the General Laws, as appearing in the 2014 Official Edition, 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 residential real property upon which it is located.

Any other solar or wind powered system capable of producing energy shall be taxable unless the owner has executed an agreement for a payment in lieu of taxes with the city or town where the system is located. The chief executive officer, as defined in section 7 of chapter 4, of a city or town may execute any such agreement for a 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 otherwise 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 dates by which a tax assessed under this chapter would be payable without interest; (2) all provisions of law regarding billing and collecting a tax assessed under this chapter shall apply to the payment in lieu of taxes, including the payment of interest; and (3) upon issuance of the notice, the owner shall have the remedies provided by section 59 and section 64 and all other applicable provisions of law for the abatement and appeal of taxes upon real estate.

Any exemption under this clause shall be allowed only for a period of 20 years from the date of installation of the system; provided, however, that no exemption shall be allowed for any year within that period where the solar or wind powered system is not capable of producing energy as required by this clause. Each owner shall annually, on or before March 1, make a declaration under oath to the assessors regarding the system and power generated for the previous calendar year. This clause shall not apply to projects developed under section 1A of chapter 164.

SECTION 1. Clause Forty-fifth of section 5 of chapter 59 of the General Laws shall not apply to solar and wind powered systems for which the owner has a signed agreement with the city or town to make a payment in lieu of taxes under section 38H(b) of chapter as of the effective date of this act.

SECTION 2. Section 1 shall apply to taxes assessed for fiscal years beginning on or after July 1, 2017.