



TOWN OF HARPSWELL

Assessor's Office

PO Box 39

Harpswell, ME 04079

March 3, 2020

Dear Solar Panel Owners:

The State of Maine has approved a new exemption for those who have installed Solar Panels: An Act to Create Tax Equity among Renewable Energy Investments 36 MRSA§655(1) (U) & 656 (1) (K). The statute is available on the Town's website, www.harpswell.maine.gov, under the Assessor Department.

I've enclosed an application for the Renewable Energy Equipment Exemption. You will need to file this application and return it to the Assessing Office, **no later than April, 1, 2020.** Please contact your installer, if you have specific question about the information requested.

Sincerely,

A handwritten signature in cursive script, appearing to read "D. Turner".

Deborah A. Turner, CMA



APPLICATION FOR RENEWABLE ENERGY EQUIPMENT EXEMPTION

36 M.R.S. §§ 655(1)(U) & 656(1)(K)

This application must be filed with your local assessor by April 1 of the first year an exemption is requested.
All power generated by the equipment in this application must be used on site and/or subject to a utility bill credit
of a transmission and distribution facility.

1. Name of owner: _____
2. Mailing address: _____
 Email: _____ Phone: _____
3. Location of renewable energy property: _____
4. Map and Lot: _____ Deed Reference/Book and Page: _____
5. Property type: Residential Commercial
6. Gross cost of the system: \$ _____
7. Net cost of the system, after tax credits:..... \$ _____
8. Historical/estimated annual generation of the system (KWhrs): .. _____
9. Annual Renewable Energy Credit benefit (no. of years _____):\$ _____
10. System size (DC watts): _____ 11. System size (AC watts): _____
12. Date connected: _____ 13. Module warranty: _____
14. Derate factor: _____ 15. Degradation: _____
16. Array type: _____ 17. Array tilt: _____
18. Array azimuth: _____ 19. Inverter size (watts): _____
20. Inverter warranty: _____ 21. Inverter age (if known): _____
22. Inverter replaced? Yes No 23. Inverter replacement cycle (years): _____
24. Inverter replacement cost: \$ _____

I hereby declare, aware of penalties for perjury, that the answers to the above are, to the best of my knowledge and belief, true, correct and complete. A person who knowingly files false information for the purpose of obtaining a renewable energy equipment exemption is guilty of a criminal offense.

Owner(s) signature: _____ Date: _____

GENERAL INSTRUCTIONS

Owners must submit a signed application on or before April 1 of the first year in which exemption is requested. Owners must report any subsequent changes on an amended application to the local assessor.

This is a public document and the information included may be available to third parties, such as real estate professionals.

If you have a question regarding an entry on this form, check with your installer.

Depending on how your municipality currently taxes renewable energy property, you may or may not see a decrease in your overall property value.

WHERE TO FILE: File this application with your municipal assessor or with the State Tax Assessor if property is in the unorganized territory.

SPECIFIC INSTRUCTIONS

Lines 1 & 2: The name, address, email, and telephone number of the owner should be entered on these lines. If there is more than one owner enter "Multiple Owners" on line 1 and attach a separate sheet listing the information for all owners.

Lines 3 & 4. Enter the municipality and county where the renewable energy property is located. If the property is located in more than one municipality, file a separate application for each municipality. Enter the map and lot and the book and page of the parcel where the renewable energy property is located.

Line 5. Check the appropriate box for the type of renewable energy property.

Line 6. Enter the total cost of the renewable energy system, including all associated parts, installation, and delivery. If the property is leased, enter the total payments over the course of the lease and attach a copy of the lease agreement.

Line 7. Enter the amount from line 6 less all anticipated tax credits, government rebates, or post-payment reimbursements.

Line 8. Enter the annual output of the system, either as estimated by the manufacturer or as measured by you.

Line 9. Enter the annual renewable energy credit you anticipate and the number of years you expect to receive the credit. If you anticipate the credit amount to fluctuate from year-to-year, attach a schedule to this application and enter the average annual benefit on this line.

Lines 10 & 11. Enter the system size in both DC and AC watts. This information can be obtained by the manufacturer and may be included with your installation paperwork.

Line 12. Enter the date the property was first connected or became operational.

Line 13. This information should be included with your installation or contract documents. If not available, enter the default value of 25 years.

Line 14. Divide line 11 (system size – AC watts) by the system DC capacity. Check your installation or contract documents for this information. If not available, do not guess.

Line 15. Enter the annual loss of output for the system as a percentage. Check your installation or contract documents for this information. If not available, do not guess.

Line 16. If the solar installation tracks the movement of the sun, enter either “single-axis” or “dual axis,” based on the tracking capability. If the installation does not track the sun, enter “fixed.”

Line 17. Enter the angle of the solar array. The array should be angled to be perpendicular to the sun to maximize energy output. Check your installation or contract documents for this information. If not available, do not guess.

Line 18. This amount should be included with your installation paperwork. Check your installation or contract documents for this information. If not available, do not guess.

Line 19. Enter the amount, in watts, from the installation paperwork. The inverter size should be about the same value as the DC system size.

Line 20. This should be included in your installation paperwork. Check your installation or contract documents for this information. If not available, do not guess.

Line 21. If unknown, enter the age of the system

Line 22. Check the appropriate box.

Line 23. Enter the anticipate life of the inverter. Check your installation or contract documents for this information. If not available, do not guess.

Line 24. Enter the replacement cost of the inverter.

Title 36: TAXATION
Part 2: PROPERTY TAXES
Chapter 105: CITIES AND TOWNS
Subchapter 4: EXEMPTIONS

§656. Real estate

The following real estate is exempt from taxation:

1. Real estate.

A. The aqueducts, pipes and conduits of any corporation supplying a municipality with water are exempt from taxation, when such municipality takes water therefrom for the extinguishment of fires without charge.

B. Mines of gold, silver or baser metals, when opened and in the process of development, are exempt from taxation for 10 years from the time of such opening. This exemption does not apply to the taxation of the lands or the surface improvements of such mines; [PL 1983, c. 555, §2 (RPR).]

C. The landing area of a privately owned airport, the use of which is approved by the Department of Transportation, is exempt from taxation when the owner grants free use of that landing area to the public. [PL 1995, c. 504, Pt. B, §9 (AMD).]

D. [PL 1971, c. 98, §1 (RP).]

E. Pollution control facilities.

(1) Water pollution control facilities having a capacity to handle at least 4,000 gallons of waste per day, certified as such by the Commissioner of Environmental Protection, and all parts and accessories thereof.

As used in this paragraph, unless the context otherwise indicates, the following terms have the following meanings.

(a) "Facility" means any disposal system or any treatment works, appliance, equipment, machinery, installation or structures installed, acquired or placed in operation primarily for the purpose of reducing, controlling or eliminating water pollution caused by industrial, commercial or domestic waste.

(b) "Disposal system" means any system used primarily for disposing of or isolating industrial, commercial or domestic waste and includes thickeners, incinerators, pipelines or conduits, pumping stations, force mains and all other constructions, devices, appurtenances and facilities used for collecting or conducting water borne industrial, commercial or domestic waste to a point of disposal, treatment or isolation, except that which is necessary to the manufacture of products.

(c) "Industrial waste" means any liquid, gaseous or solid waste substance capable of polluting the waters of the State and resulting from any process, or the development of any process, of industry or manufacture.

(d) "Treatment works" means any plant, pumping station, reservoir or other works used primarily for the purpose of treating, stabilizing, isolating or holding industrial, commercial or domestic waste.

(e) "Commercial waste" means any liquid, gaseous or solid waste substance capable of polluting the waters of the State and resulting from any activity which is primarily commercial in nature.

(f) "Domestic waste" means any liquid, gaseous or solid waste substance capable of polluting the waters of the State and resulting from any activity which is primarily domestic in nature.

(2) Air pollution control facilities, certified as such by the Commissioner of Environmental Protection, and all parts and accessories thereof.

As used in this paragraph, unless the context otherwise indicates, the following terms have the following meanings.

(a) "Facility" means any appliance, equipment, machinery, installation or structures installed, acquired or placed in operation primarily for the purpose of reducing, controlling, eliminating or disposing of industrial air pollutants.

Facilities such as air conditioners, dust collectors, fans and similar facilities designed, constructed or installed solely for the benefit of the person for whom installed or the personnel of that person may not be deemed air pollution control facilities.

(3) The Commissioner of Environmental Protection shall issue a determination regarding certification on or before April 1st for any air or water pollution control facility for which the commissioner has received a complete application on or before December 15th of the preceding year. [PL 2007, c. 438, §20 (AMD).]

E. [PL 1979, c. 467, §8 (RP).]

G. [PL 1975, c. 765, §13 (RP).]

H. [PL 1977, c. 542, §2 (RP).]

I. Mining property as provided in section 2854. [PL 1983, c. 555, §3 (NEW).]

J. An animal waste storage facility. For the purposes of this section, "animal waste storage facility" means a structure or pit constructed and used solely for storing manure, animal bedding waste or other wastes generated by animal production. For a facility to be eligible for this exemption, the Commissioner of Agriculture, Conservation and Forestry must certify that a nutrient management plan has been prepared in accordance with Title 7, section 4204 for the farm utilizing that animal waste storage facility. [PL 1999, c. 530, §9 (NEW); PL 2011, c. 657, Pt. W, §6 (REV).]

K. Solar and wind energy equipment that generates heat or electricity if all of the energy is:

(1) Used on the site where the property is located; or

(2) Transmitted through the facilities of a transmission and distribution utility, and a utility customer or customers receive a utility bill credit for the energy generated by the equipment pursuant to Title 35-A.

On or before April 1st of the first property tax year for which a taxpayer claims an exemption under this paragraph, the taxpayer claiming the exemption shall file a report with the assessor. The report must identify the property for which the exemption is claimed and must be made on a form prescribed by the State Tax Assessor or substitute form approved by the State Tax Assessor. The State Tax Assessor shall furnish copies of the form to each municipality in the State and make the forms available to taxpayers.

The bureau may audit the records of a municipality to ensure compliance with this paragraph. The bureau may independently review the records of a municipality to determine if exemptions have been properly approved. If the bureau determines that an exemption was improperly approved, the bureau shall ensure, either by setoff against other payments due the municipality or otherwise, that the municipality is not reimbursed for the exemption. A municipality that is aggrieved by a determination of the bureau under this paragraph may appeal pursuant to section 151. [PL 2019, c. 440, §4 (NEW).]

[PL 2019, c. 440, §4 (AMD).]

SECTION HISTORY

PL 1971, c. 98, §1 (AMD). PL 1971, c. 524, §2 (AMD). PL 1971, c. 562 (AMD). PL 1971, c. 593, §23 (AMD). PL 1971, c. 618, §12 (AMD). PL 1973, c. 261 (AMD). PL 1975, c. 765, §13 (AMD). PL 1977, c. 542, §2 (AMD). PL 1979, c. 467, §8 (AMD). PL 1981, c. 711, §8 (AMD). PL 1983, c. 555, §§2,3 (AMD). PL 1983, c. 777, §4 (AMD). PL 1985, c. 298 (AMD). PL 1989, c. 890, §§A9,40 (AMD). PL 1991, c. 546, §10 (AMD). PL 1995, c. 504, §B9 (AMD). PL 1999, c. 530, §9 (AMD). PL 2007, c. 438, §20 (AMD). PL 2011, c. 657, Pt. W, §6 (REV). PL 2019, c. 440, §4 (AMD).

The Revisor's Office cannot provide legal advice or interpretation of Maine law to the public.
If you need legal advice, please consult a qualified attorney.

Title 36: TAXATION
Part 2: PROPERTY TAXES
Chapter 105: CITIES AND TOWNS
Subchapter 4: EXEMPTIONS

§655. Personal property

The following personal property is exempt from taxation:

1. Personal property.

A. Industrial inventories including raw materials, goods in process and finished work on hand; [PL 1973, c. 592, §13 (RPR).]

B. Stock-in-trade, including inventory held for resale by a distributor, wholesaler, retail merchant or service establishment. "Stock-in-trade" also includes an unoccupied manufactured home, as defined in Title 10, section 9002, subsection 7, paragraph A or C, that was not previously occupied at its present location, that is not connected to water or sewer and that is owned and offered for sale by a person licensed for the retail sale of manufactured homes pursuant to Title 10, chapter 951, subchapter 2; [PL 2005, c. 652, §1 (AMD); PL 2005, c. 652, §3 (AFF).]

C. Agricultural produce and forest products, including logs, pulpwood, woodchips and lumber; [PL 1973, c. 592, §13 (RPR).]

D. Livestock, including farm animals, neat cattle and fowl; [PL 2017, c. 288, Pt. A, §40 (AMD).]

E. The household furniture, including television sets and musical instruments of each person in any one household; and his wearing apparel, farming utensils and mechanical tools necessary for his business; [PL 1973, c. 592, §13 (RPR).]

F. All radium used in the practice of medicine; [PL 1973, c. 592, §13 (RPR).]

G. Property in the possession of a common carrier while in interstate transportation or held en route awaiting further transportation to the destination named in a through bill of lading; [PL 1973, c. 592, §13 (RPR).]

H. Vessels built, in the process of construction, or undergoing repairs, which are within the State on the first day of each April and are owned by persons residing out of the State. "Vessels" as used in

this paragraph shall not be construed to include pleasure vessels and boats; [PL 1973, c. 592, §13 (RPR).]

I. Pleasure vessels and boats in the State on the first day of each April whose owners reside out of the State, and which are left in this State by the owners for the purpose of repair or storage, except those regularly kept in the State during the preceding year; [PL 1973, c. 592, §13 (RPR).]

J. Personal property in another state or country and legally taxed there; [PL 1973, c. 592, §13 (RPR).]

K. Vehicles exempt from excise tax in accordance with section 1483; [PL 1973, c. 592, §13 (RPR).]

L. Registered snowmobiles as defined in Title 12, section 13001, subsection 25; [PL 2003, c. 414, Pt. B, §49 (AMD); PL 2003, c. 614, §9 (AFF).]

M. All farm machinery used exclusively in production of hay and field crops to the aggregate actual market value not exceeding \$10,000, excluding motor vehicles. Motor vehicle shall mean any self-propelled vehicle; [PL 1977, c. 263 (AMD).]

N. Water pollution control facilities and air pollution control facilities as defined in section 656, subsection 1, paragraph E; [PL 2005, c. 652, §1 (AMD); PL 2005, c. 652, §3 (AFF).]

O. All beehives; [PL 1973, c. 788, §182 (RPR).]

P. All items of individually owned personal property with a just value of less than \$1,000, except:

(1) Items used for industrial or commercial purposes; and

(2) Vehicles as defined in section 1481 that are not subject to an excise tax; [PL 2007, c. 627, §23 (AMD).]

Q. [PL 1983, c. 777, §3 (RP).]

R. [PL 1983, c. 632, Pt. A, §5 (RP); PL 1983, c. 632, Pt. B, §5 (RP).]

S. Mining property as provided in section 2854; [PL 2019, c. 440, §1 (AMD).]

T. Trail-grooming equipment registered under Title 12, section 13113; and [PL 2019, c. 440, §2 (AMD).]

U. Solar and wind energy equipment that generates heat or electricity if all of the energy is:

(1) Used on the site where the property is located; or

(2) Transmitted through the facilities of a transmission and distribution utility, and a utility customer or customers receive a utility bill credit for the energy generated by the equipment pursuant to Title 35-A.

On or before April 1st of the first property tax year for which a taxpayer claims an exemption under this paragraph, the taxpayer claiming the exemption shall file a report with the assessor. The report

must identify the property for which the exemption is claimed and must be made on a form prescribed by the State Tax Assessor or substitute form approved by the State Tax Assessor. The State Tax Assessor shall furnish copies of the form to each municipality in the State and make the forms available to taxpayers.

The bureau may audit the records of a municipality to ensure compliance with this paragraph. The bureau may independently review the records of a municipality to determine if exemptions have been properly approved. If the bureau determines that an exemption was improperly approved, the bureau shall ensure, either by setoff against other payments due the municipality or otherwise, that the municipality is not reimbursed for the exemption. A municipality that is aggrieved by a determination of the bureau under this paragraph may appeal pursuant to section 151. [PL 2019, c. 440, §3 (NEW).]

[PL 2019, c. 440, §§1-3 (AMD).]

SECTION HISTORY

PL 1965, c. 139 (AMD). PL 1965, c. 331 (AMD). PL 1969, c. 96 (AMD). PL 1969, c. 117 (AMD). PL 1969, c. 414, §5 (AMD). PL 1969, c. 562 (AMD). PL 1971, c. 524, §1 (AMD). PL 1973, c. 230 (AMD). PL 1973, c. 589 (AMD). PL 1973, c. 592, §13 (AMD). PL 1973, c. 613, §21 (AMD). PL 1973, c. 788, §§180,182 (AMD). PL 1977, c. 263 (AMD). PL 1977, c. 456 (AMD). PL 1983, c. 92, §§A1,B7,B8 (AMD). PL 1983, c. 555, §1 (AMD). PL 1983, c. 632, §§A4,A5,B5 (AMD). PL 1983, c. 777, §3 (AMD). PL 1991, c. 546, §9 (AMD). PL 1995, c. 476, §1 (AMD). PL 1995, c. 476, §2 (AFF). PL 1997, c. 24, §U1 (AMD). PL 1997, c. 180, §1 (AMD). PL 2003, c. 414, §B49 (AMD). PL 2003, c. 414, §D7 (AFF). PL 2003, c. 614, §9 (AFF). PL 2005, c. 652, §1 (AMD). PL 2005, c. 652, §3 (AFF). PL 2007, c. 627, §23 (AMD). PL 2017, c. 288, Pt. A, §40 (AMD). PL 2019, c. 440, §§1-3 (AMD).

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