TAX EXEMPTION APPLICATIONS CERTAIN ENERGY SYSTEMS Form M-44

DUE ON OR BEFORE NOVEMBER 1st

State of Connecticut Office of Policy & Management Revised September 2021

MAIN FORM INSTRUCTIONS

- 1. Refer to Connecticut General Statutes governing these applications.
- 2. Failure to file with the assessor within 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 with respect to Energy Systems for which an initial application was previously filed, and an exemption was established unless such Energy System has been altered in a manner as described in CGS 12-81(57)(e).

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.		
E:		TELEPHONE:
ING ADDRESS:		
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.)		
ONE:		
□INITIAL APPLICATION □ALTER APPLICATION		RATION TO EXISTING SYSTEM
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.		
CERTIFICATION Owner Signature: Telepho		•
Date:	Emaii:	
Assessor Signature:	Date:	
	E: City/Town TE LISTS FOR EACH SYSTEM EMS APPROVAL/ DISAPPROV DNE: LICATION I hereby certify that the statement and belief are true and correct. Owner Signature: Date:	E: City/Town State City/Town State TE LISTS FOR EACH SYSTEM OWNER (LLC, CORP EEMS APPROVAL/ DISAPPROVAL. Multiple systems can be DINE: LICATION ALTE Thereby certify that the statements made herein have been examinand belief are true and correct. Dwner Signature: Tele Date: Ema

- EXEMPTION MAY BE CLAIMED UNDER THE FOLLOWING SUBSECTIONS OF CGS 12-81, as amended by PA 21-180:
- <u>12-81 (56):</u> Active solar heating or cooling system installed on or after October 1, 1976 (local ordinance adoption).
- <u>12-81 (57)(A)</u>: (i) Any Class I renewable energy source, as defined in \$16-1; hydropower facility described in subdivision (21) of subsection (a) of \$16-1, installed for the generation of electricity where such electricity is intended for private residential use or on a farm, provided (I) such installation occurs on or after October 1, 2007, (II) the estimated annual production of such source or facility does not exceed the estimated annual load for the location where such source or facility is located, and (III) such installation <u>is for a 1-4 family dwelling or a farm</u>, (ii) any passive or active solar water or space heating system or (iii) any geothermal energy resource (state mandated).
- 12-81 (57)(B): Any Class I renewable energy source, as defined in \$16-1, hydropower facility described in subdivision (21) of subsection (a) of \$16-1, or solar thermal or geothermal renewable energy source, installed for generation or displacement of energy for commercial & industrial purposes, provided installation occurs on or after January 1, 2010; nameplate capacity doesn't exceed load for location, and such source or facility is located in a distressed municipality as defined in \$32-9p with a population between 125,000 and 135,000 (state mandated).
- 12-81 (57)(C): After October 1, 2013, any Class I renewable energy source, as defined in \$16-1, hydropower facility described in subdivision (21) of subsection (a) of \$16-1, or solar thermal or geothermal renewable energy source, installed for generation or displacement of energy for commercial & industrial purposes, provided installation occurs between January 1, 2010 and December 31, 2013; nameplate capacity doesn't exceed load for location, and such source or facility is not located in a distressed municipality as defined in \$32-9p (legislative body approval).
- 12-81 (57)(D): Any Class I renewable energy source, as defined in \$16-1, hydropower facility described in subdivision (21) of subsection (a) of \$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 and where the nameplate capacity does not exceed the load for the location where such generation or displacement is located, or the aggregated load in virtual net metering pursuant to \$16-244u (state mandated).
- 12-81 (57) (F): Class I renewable energy source subject to PPA approved by PURA pursuant to \$16a-3f (legislative body approval).
- <u>12-81 (62)</u>: Passive solar energy heating or cooling systems and hybrid systems installed on or after April 20, 1977 (local ordinance adoption).
- <u>12-81 (63)</u>: Cogeneration system installed on or after July 1, 2007 (local ordinance adoption).