

Regulations of Connecticut State Agencies

TITLE 16a. Planning and Energy Policy

Agency

Office of Policy and Management

Subject

Eligibility of Nonresidential Solar Energy Electricity Generating Systems for the Purpose of Authorized Property Tax Exemption

Inclusive Sections

§§ 16a-14-1—16a-14-302

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Eligibility of Nonresidential Solar Energy Electricity Generating Systems for the Purpose of Authorized Property Tax Exemption

Sec. 16a-14-1. Preamble

These standards define the physical elements of solar energy systems that are eligible for a property tax exemption in accordance with the provisions of subsection (56) of section 12-81 of the General Statutes, and define solar energy electricity generating systems that are eligible for a property tax exemption in accordance with the provisions of subsection (57) and subsection (63) of section 12-81 of the General Statutes. Their purpose is to serve as a guide for assessors to evaluate an application claiming such exemptions, and as such to provide criteria for determining eligibility.

(Effective March 31, 1986)

Sec. 16a-14-2. Definitions

(a) “Solar Energy” is defined as the energy received by the earth from the sun in the form of electromagnetic radiation or potential or kinetic energy existing in the earth’s principle media, such as the sea, the air and the land, as the result of such radiation being received. Solar energy includes but is not limited to:

- (1) solar insolation both direct and diffuse in the form of sensible heat;
- (2) flowing or falling water, by means of which waterwheels or water turbines are driven;
- (3) moving air by means of which windmills are driven.

(b) A “conventional heating and cooling system” is a system which delivers heating or cooling to a building through the combustion of fossil fuels such as petroleum or petroleum products, natural gas, or coal or through the utilization of electricity as a heat source except where generated by means of solar energy as defined in subsection (a).

(c) A “residential solar energy electricity generating system” means equipment which is designed, operated and installed as a system at any private residential location, which utilizes solar energy to produce electricity for consumption at such location and which meets standards established by these regulations. “Consumption at such location” shall be deemed to include electricity furnished from any private residential location to an electric company as defined in section 16-1 of the General Statutes, a municipal electric plant established under chapter 101 of the General Statutes, a municipal electric energy cooperative established under chapter 101a of the General Statutes, or an electric cooperative established under chapter 597 of the General Statutes, whose authorized service area includes said private residential location, if the amount of electricity so furnished on an annual basis does not exceed the amount of electricity received on an annual basis from said company, plant, or cooperative for consumption at said private residential location.

(d) “private residential” includes both single-family and multi-family dwellings, and includes mobile homes as defined in subsection (a) of section 21-64 of the General Statutes, but does not include institutional buildings as defined in the State Building Code. If a portion of a building is occupied as a residential dwelling and a portion is occupied for some other use, then a solar energy electricity generating system which supplies electricity to such a

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building is eligible for a property tax exemption only if it supplies electricity solely to the residential portion of the building or if the conditions in subsection (e) are met for the nonresidential portion.

(e) A “nonresidential solar energy electricity generating system” means equipment other than a residential solar energy electricity generating system which is designed, operated and installed as a system which produces electricity using solar energy as the source of energy for at least seventy-five percent of the electricity produced by the system and which meets the standards established by these regulations.

(Effective March 31, 1986)

Sec. 16a-14-3. Eligibility of solar energy heating or cooling systems for exemption under subsection (56) of section 12-81 of the General Statutes

(a) **Criteria.** A “solar energy heating or cooling system” shall be deemed capable of offering a practical alternative to the use of conventional energy with regard to current technological feasibility and the climate of this state if it:

(1) constitutes any active system which complies with standards prepared by the National Bureau of Standards for the Department of Housing and Urban Development, “Intermediate Minimum Property Standards for Solar Heating and Domestic Hot Water Systems,” and including any amendments thereunto or revised editions thereof as may be adopted by said Department unless the Secretary of the Office of Policy and Management makes a written determination to the contrary, which determination shall be deemed a final decision for the purposes of section 4-183 of the General Statutes, or

(2) constitutes any active system which utilizes solar energy to provide heating or cooling to a building, and is comprised of the complete assembly of necessary equipment which supplies energy to the building in which it is installed, the primary purpose of such equipment to be the furnishing of thermal energy to meet part or all of such building’s heating and/or cooling and/or domestic hot water requirements.

(b) **Scope of exemption.** Eligible for exemption from the property tax in accordance with the provisions of subsection (56) of section 12-81 of the General Statutes are the collection, transfer and storage subsystems which, when combined and operating, supplement or supplant the output provided by a conventional heating or cooling system. A solar energy heating or cooling system may include such components as collectors, thermal storage device(s), energy transfer media and/or devices, and all valves and/or dampers, pumps and/or blowers, pipes and/or ducts, controls, heat exchangers, gaskets and hoses thereof necessary for the operating of the system.

(Effective July 3, 1980)

Sec. 16a-14-4. Eligibility of residential and non-residential solar energy electricity generating systems for exemption under subsection (57) and subsection (63) of section 12-81 of the General Statutes

(a) A residential and non-residential solar energy electricity generating system shall be

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deemed eligible for a property tax exemption if the requirements imposed by subsection (57) and subsection (63) of section 12-81 of the General Statutes and this section are met. Requirements for exemption are as follows:

(1) The system utilizes a photovoltaic, wind, water, solar thermal-to-electric, or other system to convert solar energy into electrical energy;

(2) A building permit has been obtained for the construction of the system, and a certificate of use or occupancy if required by the municipality involved;

(3) The system is in accord with all applicable zoning requirements;

(4) In the case of systems which produce electricity for distribution through the facilities of electric utilities, all applicable requirements of the department of public utility control shall be met, including, without limitation, those involving system operation and safety; and

(5) In the case of systems utilizing water power, the system conforms to all applicable statutes, regulations, and other requirements pertaining to the utilization of water resources, including, without limitation, those administered by the department of environmental protection, municipal inland wetlands agencies, and municipal conservation commissions.

(b) A hydroelectric system which employs energy resources other than renewable energy resources to pump water which is subsequently used to produce electricity or other forms of energy shall not be eligible for exemption unless at least seventy-five percent of the energy employed for such pumping is produced by means of solar energy.

(c) Components of solar energy electricity generating system eligible for exemption. A solar energy electricity generating system may include such components as photovoltaic cells, materials providing for the mounting of such cells upon a roof or other surface; wind rotors (windmills), including associated towers; waterwheels or turbines, dams and impounded water required for the operation of said wheels or turbines, and associated equipment such as water intakes, valves, pipes, or other components necessary to the system's operation; equipment for solar thermal-to-electrical conversion, including solar collectors and facilities to transfer the collected energy to a central location, or focusing mirrors, lenses, or other solar energy gathering devices, including their mountings (and including any equipment to enable the energy gathering devices to track the movement of the sun), central boilers, troughs, or other units and associated towers or mountings, for concentrating solar energy in working fluid, and facilities to transfer such fluid to the electricity generating equipment; turbines, condensers, and electricity generating equipment, including any gearing that may be required; equipment for the storage of energy, including electricity, such as batteries, equipment for the storage of energy in water (or any other storage media), compressed air storage systems, flywheel systems, magnetic energy storage systems, and hydrogen storage systems; and any additional equipment as may be necessary or useful for such electricity generation, such as inverters, voltage regulators, switches, and that portion of the system's wiring connecting the generating equipment to the electricity storage equipment (or to the building, if no electricity storage equipment is utilized); and any building or structure used solely to house the solar electricity generating system or

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components thereof. A solar energy electricity generating system does not include the land occupied by the system, or, in the case of a system which utilizes water power, the land occupied by water impounded for the purposes of the system.

(d) Systems located in more than one municipality. In the case of a water-powered solar energy electricity generating system which is located in more than one municipality, or which is located in one municipality but which provides power in another municipality, that portion of the system subject to assessment in each respective municipality pursuant to sections 12-78 through 12-80 of the General Statutes shall be eligible for exemption only if authorized by said municipality.

(Effective March 31, 1986)

Sec. 16a-14-5—16a-14-99. Reserved

Standards and Specifications for Exemption from State Sales and Use Tax for Renewable Energy Systems or Systems Utilizing Cogeneration Technology

Sec. 16a-14-100. Preamble

These regulations establish standards and specifications for renewable energy systems, cogeneration systems, and component parts of such systems. These regulations are authorized under Section 16a-14 (8) and under Section 12-412 (39) of the Connecticut General Statutes as amended by Section 3 of Public Act 85-534. These standards incorporate by reference portions of the regulations adopted by the Federal Energy Regulatory Commission (FERC) pursuant to Section 201 of the Public Utility Regulatory Policies Act of 1978 (PURPA). A system which is within the scope of such specifications and which complies with such standards, and which meets all requirements established in or under section 12-412 (39) of the Connecticut general statutes as amended by Section 3 of Public Act 85-534 is eligible for exemption from the state sales and use tax. Procedures for exemption from the state sales and use tax are set out in Section 12-426-28a of the regulations of Connecticut State Agencies.

(Effective November 6, 1986)

Sec. 16a-14-101. Definitions

For the purposes of these regulations, the following terms shall have the meanings assigned in this section, unless the context clearly indicates to the contrary:

“Secretary” means the Secretary of the Office of Policy and Management.

“Renewable Energy System” means a system of related equipment, including structural components of a building specifically designed to retain heat derived from solar energy, which system is designed for the collection, transfer, storage, conversion and use of solar energy, including:

- (1) direct solar insolation
- (2) wind
- (3) water or,

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(4) biomass energy

for the purpose of space heating or cooling, water heating or generation of electricity or any other application which, in the absence of such system would require the use of a conventional energy source, but shall not include woodburning stoves.

“Small Power Production Facility” means a renewable energy system which is designed to generate electricity and has been determined by the secretary to meet the size and fuel use standards set out in 18 CFR 292.204 (a) and (b).

“Cogeneration System” means a cogeneration facility, as defined in 18 CFR 292.202 (c), the primary purpose of which is reducing the use of conventional energy sources, and which has been determined by the secretary to meet the operating and efficiency standards set out in 18 CFR 292.205 (a) or (b).

“Parts or components of Cogeneration Systems” and “Parts or components of Small Power Production Facilities” means only those parts or components which are integral and essential to the operation of such systems and includes those parts referred to in Section 16a-14-102.

“Active Solar System” means a system which converts the sun’s energy into thermal energy and may transport this energy, when applicable, to a storage device through a heat transport medium such as air or a liquid. Heat is withdrawn either from the transport medium or from the storage device and used to provide space conditioning for the building or structure or service hot water. An active solar system shall also include a system using solar energy as defined in these regulations for the production of electricity or mechanical energy.

“Building” means any residential, commercial, industrial or other structure as defined in the state building code.

“Eligible” means that a system or piece of equipment qualifies to be included in the determination of the amount of the exemption pursuant to section 12-412 (39) of the Connecticut general statutes and complies with the standards specified in these regulations.

“Commercial Solar Equipment” means equipment manufactured for sale and which, when connected together, constitutes a solar energy system.

“Site Built System” means a solar system, utilizing collectors, constructed from basic materials where the collectors are assembled on the premises of final use by a contractor.

“Self Built” means a solar energy collector or system using a collector built from basic materials and installed by the owner or renter of the building.

“Passive Solar Heating and/or Cooling System” means (1) a system which utilizes the architectural features of a building to maximize solar heat gain during the heating season, minimize heat losses, and provide thermal storage within the building or structure, and during the cooling season minimize heat gain and provide for natural ventilation, and (2) a system using a collector wherein natural thermal transfer occurs but which does not include the use of a fan or pump.

“Direct Gain” means solar radiation passes through the living space before being stored in the thermal mass for long term heating.

“Indirect Gain” means a thermal mass collects and stores heat directly from the sun and

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then transfers heat to the living space.

“Isolated Gain” means solar collection and storage are thermally isolated from the living spaces of the building.

“Solar Energy” means energy which has recently originated in the sun in the form of direct and diffuse solar radiation.

“Thermal Mass Wall,” including but not limited to Trombe walls, water walls and drum walls, means a wall either directly or indirectly capable of exposure to solar radiation. Such wall may function as a combination heat sink and wall, and shall include external glazing or some other method which creates a heat trap for penetrating solar radiation.

“Thermal Contact Ceiling” means a combined roofing and heating system composed of containers filled with water or other heat storage medium placed above the roof beams of a building and utilized as a heat sink for solar radiation during the daylight hours and as a thermal storage device and insulator during the nocturnal hours. Some provision shall be made to reduce heat loss at night and during cold weather when little sunlight is available, as a means of retaining absorbed heat. During the cooling season, this operation may be reversed to provide a cooling effect.

“Heat Transportation System” means that portion of a solar heating and/or cooling system used to transfer heat from the collectors to a point of use or storage through pipes in liquid systems or ducts in warm air systems.

“Collector” means that component of a solar energy system that receives direct or diffuse solar radiation to convert it to thermal energy to be ultimately used for space conditioning or service water heating. The device contains an absorber and flow passages to carry the transfer medium either liquid or gaseous, to be heated. This assembly is surrounded by a casing and one or more layers of glazing material.

“Biomass” means non-fossil plant material which is used for fuel in direct combustion.

(Effective November 6, 1986)

Sec. 16a-14-102. Eligibility

A renewable energy system, a cogeneration system, or component parts shall qualify for a sales tax exemption if in compliance with the following standards and specifications.

(a) Commercial solar equipment in solar heating and/or cooling systems sold as a package and domestic hot water systems sold as a package including equipment for converting, storing and transporting solar energy. A system shall be deemed eligible if it is in compliance with the requirements of the state of Connecticut Building Code.

(b) Solar energy collectors purchased for heating and/or cooling of domestic hot water. A collector shall be deemed eligible if it is in compliance with the requirements of the state of Connecticut Building Code.

Basic materials used in the site built and self built construction of collectors and active systems and replacement parts for any eligible renewable energy system or eligible cogeneration system.

(c) Heat transportation systems which are a part of a solar system, up to the point where

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the system is integrated to a conventional or supplemental system meeting the requirements of the State of Connecticut Building Code.

(d) Devices constructed for the sole purpose of storing thermal energy collected and converted by a solar system.

(e) Devices used to control the operation or functioning of a solar system.

(f) Materials used solely to mount solar equipment on a building or on the ground.

(g) Devices used to track the movement of the sun and maintain the orientation of collectors toward the sun.

(h) Photovoltaic cells

(i) Wind energy conversion systems used to generate electricity. Components of such systems eligible for exemption shall include wind rotors, including associated towers, electricity generating equipment, inverters, voltage regulators, switches, and that portion of the system's wiring connecting the generating equipment to the electricity storage equipment, or to a building if no electricity storage equipment is utilized.

(j) **Hydroelectric generating systems.** Components of such systems eligible for exemption shall include waterwheels or turbines and associated equipment such as water intakes, control gates and other flow control devices, valves, pipes or other components necessary to the system's operation, electricity generating equipment, inverters, voltage regulators, switches, and that portion of the system's wiring connecting the generating equipment to the electricity storage equipment, or to a building if no electricity storage equipment is utilized. The exemption does not apply to materials used in construction of a dam or any appurtenant structures or components for the purpose of impounding water.

(k) Parts or components of cogeneration systems which are directly attributable, an integral part, and essential to the operation of the cogeneration system may include, but are not limited to, prime movers, generators and associated equipment, electrical switch gear and paralleling equipment, primary boiler or combustor, fuel storage or pipeline interconnection, controls and performance monitoring equipment, fuel and waste handling and preparatory and disposal equipment, waste heat recovery boilers or heat exchanger, and water treatment for process.

(l) Batteries used solely to store electricity produced by photovoltaic cells or other eligible devices.

(m) Equipment of the following types for passive systems.

(1) Glazing materials with a U value of .65 or less on a south facing wall, ± 30 degrees of true south, that is at least 75% free of shading between the hours of 9:00 AM and 3:00 PM on December 21, in fenestrating a building as part of a design for the purpose of direct or indirect solar heat gain.

(2) Equipment such as heads, sills and jambs used solely as bracing for eligible glazing, and awnings or overhangs for the purpose of shading such glazing during the cooling season.

(3) Skylights and roof glazing facing true south ± 30 degrees and are mounted at an angle of 40 degrees or greater shall be considered solar energy equipment only if such devices are used for direct or indirect solar heat gain during the heating season and if capable of

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reducing heat loss at night during the heating season through use of insulating devices so that such skylights or roof glazing provides a net heat gain to the building.

(4) Glass, fiberglass, or other glazing materials which are equal or less than a U value of .65 and are used to enclose south facing areas such as greenhouses, solariums, or atriums attached to a building for the purpose of isolated solar gain, provided that warmed air can circulate through the building and provisions have been made to prevent nocturnal and cold weather heat losses from the building to which the enclosed area is attached.

(5) Materials used in the construction of thermal mass walls.

(6) Materials such as brick, sand, masonry and insulation when used in constructing a floor for thermal storages for those areas capable of receiving reflected or direct light through solar glazing.

(7) Materials purchased for the construction of a thermal contact ceiling.

(8) Movable insulation used to minimize heat loss largely caused by nocturnal loss through areas used for direct, indirect or isolated solar gain during the daylight hours, provided that such insulation is tight fitting, gasketed, fully weatherstripped, or otherwise treated to limit infiltration and convective airflow around the device.

(n) Furnaces or other appliances which can use biomass as a fuel source, provided that such appliances circulate heat from a central location with ducts and pipes to provide space or water heating, or are used for the production of electricity or industrial process heat. Appliances using biomass as a fuel source which are designed to be added on to an existing central heating system shall also be eligible for exemption.

(o) Cogeneration systems which come as a packaged unit if such systems are in compliance with FERC criteria set out in 18 CFR 292.204.

(p) The following materials and equipment are not eligible for exemption:

(1) Building insulation used solely to reduce heat loss through walls, roofs, slabs and foundations. Insulation used behind the absorber surface of a site or self built collector shall be eligible for exemption.

(2) Uninsulated skylights.

(3) Bracing equipment used as structural members such as columns, beams, and studs, except as provided in (m) (2).

(4) Exterior walls and floors constructed of masonry as a means of reducing heat loss, except as provided in (m) (5).

(5) Devices such as non-insulated draperies, non-reflective venetian blinds, curtains, and rugs except as provided in (m) (8).

(6) Heat pumps.

(7) Trees, shrubbery, and other forms of vegetation incorporated into a building or site design.

(8) Evaporative coolers or cooling towers.

(9) Devices used solely for heating swimming pools.

(10) Distribution equipment or materials which transfer electrical, mechanical or thermal energy from the cogeneration system to the point at which the energy is used, and equipment

or materials which use such energy.

(11) Any materials used in construction which are not physically incorporated into the cogeneration system or small power production facility.

(12) Buildings housing small power production facilities or cogeneration systems except for structures solely enclosing such equipment.

(13) Motor vehicles used in conjunction with the cogeneration system.

(14) Cogeneration systems in which the useful electric energy generated is less than 5% of the total useful energy output.

(q) If a renewable energy system is neither specifically eligible or ineligible for exemption, the secretary shall examine the plans and specifications of such system and issue a ruling as to eligibility within ninety days.

(Effective November 6, 1986)

Sec. 16a-14-103—16a-14-199. Reserved

Standards and Specifications for Exemption from Property Tax for Passive and Hybrid Solar Energy Systems

Sec. 16a-14-200. Preamble

These regulations establish standards and specifications for passive and hybrid solar energy systems. A system which is within the scope of such specifications and which complies with such standards, and which meets all requirements established in or under Section 12-81 (62) of the General Statutes is eligible for exemption from property tax in accordance with the provisions of Section 12-81 (62). Their purpose is to serve as a guide for assessors to evaluate an application claiming such an exemption and as such to provide criteria for determining eligibility. These regulations are authorized under Section 12-81 (62) and under division (8) of section 16a-14 of the General Statutes.

(Effective June 3, 1981)

Sec. 16a-14-201. Definition

“Secretary” means the secretary of the office of policy and management.

“Building” means any residential, commercial, industrial, or other structure as defined in the state building code.

“Passive Solar Heating and/or Cooling System” means 1) a system which utilizes the architectural features of a building to maximize solar heat gain during the heating season, minimize heat losses, and provide thermal storage within the building or structures, and during the cooling season minimize heat gain and provide for natural ventilation, and 2) a system using a collector wherein natural thermal transfer occurs but which does not include the use of a fan or pump.

“Direct Gain” means solar radiation passes through the living space before being stored in the thermal mass for long-term heating.

“Indirect Gain” means a thermal mass collects and stores heat directly from the sun and

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then transfers heat to the living space.

“Isolated Gain” means solar collection and storage are thermally isolated from the living spaces of the building.

“Solar Energy” means energy which has recently originated in the sun in the form of direct and diffuse solar radiation. Wind, water, wood and other biomass forms are specifically excluded for the purposes of these regulations.

“Thermal Mass Wall,” including but not limited to Trombe walls, other types of masonry or stone walls, water walls, and drum walls, means a wall either directly or indirectly capable of exposure to solar radiation. Such wall may function as a combination heat sink and wall, and shall include external glazing or some other method which creates a heat trap for penetrating solar radiation.

“Thermal Contact Ceiling” means a combined roofing and heating system composed of containers filled with water or other heat storage medium placed above the roof beams of a building and utilized as a heat sink for solar radiation during the daylight hours and as a thermal storage device and insulator during the nocturnal hours. Some provision shall be made reduce heat loss at night and during cold weather when little sunlight is available, as a means of retaining absorbed heat. During the cooling season, this operation may be reversed to provide a cooling effect.

“Hybrid Solar Heating or Cooling System” means a system using elements of a passive solar heating or cooling system but incorporates mechanical devices into the operation of the system for purposes of transporting heat to a storage area or living area or to control the operation of the system including control of nocturnal and cold weather heat losses.

(Effective June 3, 1981)

Sec. 16a-14-202. Eligibility

Any building located in a municipality which has adopted subdivision (62) of section 12-81 of the general statutes, the construction of which is commenced on or after April 20, 1977, and before October 1, 1991, which is equipped with a passive or hybrid solar energy heating or cooling system, of any building to which such a system is added on or after April 20, 1977 and before October 1, 1991 shall be eligible for exemption of property tax to the extent of any amount by which the assessed valuation of such real property equipped with such a system exceeds the valuation at which such real property would be assessed if built using conventional construction techniques in lieu of construction related to such a system. The following components of such a system shall be deemed eligible for inclusion in determining the amount of the exemption if such components meet the specifications stated herein and if such components meet all applicable requirements of the state of Connecticut building code.

(a) Glazing materials with a U value of .65 or less on a south facing wall, \pm 30 degrees of true south, that is at least 75% free of shading between the hours of 9:00 a.m. and 3:00 p.m. on December 21, in fenestrating a building as part of a design for the purpose of direct or indirect solar heat gain.

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(b) Equipment such as heads, sills and jambs used solely as bracing for eligible glazing, and awnings or overhangs for the purpose of shading such glazing during the cooling season.

(c) Skylights and roof glazing facing true south \pm 30 degrees shall be considered solar energy equipment only if such devices are used for direct or indirect solar heat gain during the heating season and if capable of reducing heat loss at night during the heating season through use of insulating devices so that such skylights or roof glazing provides a net heat gain to the building.

(d) Devices constructed for the sole purpose of storing thermal energy collected by a passive or hybrid solar system, including rock storage bins, thermal mass walls of a nonloadbearing wall of a building, and thermal contact ceilings. Devices such as loadbearing walls or floors designed to provide thermal storage shall be eligible only for that portion of the valuation of the device which exceeds the valuation of such wall or floor if it were not built for thermal storage.

(e) Devices used for transporting heat in a passive or hybrid system, including ducts to move heated air from where it is collected to where it is used or stored, and fans in hybrid systems for moving heated air.

(f) Devices used to control the operation or functioning of a passive or hybrid system, including thermostatic controls and dampers. Such devices may operate either manually or automatically.

(g) Movable insulation used to minimize heat loss largely caused by nocturnal loss through areas used for direct, indirect, or isolated solar gain during the daylight hours, provided such insulation is tight-fitting, gasketed, fully weatherstripped or otherwise treated to limit infiltration and convective airflow around the device.

(h) Greenhouses, solaria, or sunspaces attached to a building for the purpose of isolated solar gain. Such structures shall be south facing \pm 30 degrees of true south, use glazing materials which are equal or less than a U value of .65, provide thermal storage, have provisions to circulate warmed air through the living spaces of the building to which the structure is attached, have provisions to prevent nocturnal and cold weather heat losses from the building to which the structure is attached, and provide a net heat gain to the building to which the structure is attached. Conversion of existing structures into a solar greenhouse, solarium, or sunspace shall be eligible for exemption only to the extent that the improvements to the existing structure increase the valuation of the structure, and providing that the finished structure meets all criteria above for a greenhouse, solarium, or sunspace.

(Effective June 3, 1981)

Sec. 16a-14-203—16a-14-299. Reserved

Eligibility of Cogeneration Systems for Authorized Property Tax Exemption

Sec. 16a-14-300. Preamble

These regulations establish the criteria which must be met by cogeneration systems in order to be eligible for a property tax exemption in accordance with the provisions of

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Subsection (63) of section 12-81 of the General Statutes.

Systems which meet the requirements of the Public Utility Regulatory Policies Act of 1978 (PURPA) and the federal regulations adopted pursuant to this Act in 18CFR292 shall be deemed qualified cogeneration systems which are eligible for the property tax exemption under Subsection (63) of section 12-81 of the General Statutes. Their purpose is to serve as a guide for assessors to evaluate an application claiming such exemptions, and as such to provide criteria for determining eligibility.

(Effective March 31, 1986)

Sec. 16a-14-301. Definitions

(a) “Cogeneration system” means equipment used to produce electric energy and forms of useful thermal energy (such as heat or steam), used for industrial, commercial, heating, or cooling purposes, through the sequential use of energy and is equivalent to the designation “cogeneration facility” pursuant to the provisions of the Public Utility Regulatory Policies Act of 1978 (Public Law 95-617) and regulations as defined in 18 CFR 292.

(b) “Qualified cogeneration system” means a cogeneration system which meets the definition of “qualifying cogeneration facility” as determined by the Federal Energy Regulatory Commission, or its successor, pursuant to the provisions of the Public Utility Regulatory Policies Act of 1978 as defined in 18 CFR 292 and is therefore eligible for a property tax exemption under Subsection (63) of section 12-81 of the General Statutes.

(Effective March 31, 1986)

Sec. 16a-14-302. Eligibility

(a) Cogeneration systems which meet the applicable operating and efficiency standards specified for “cogeneration facilities” is 18 CFR 292.205 (a) and (b) pursuant to the Public Utility Regulatory Policies Act of 1978, are qualified cogeneration systems and as such are eligible for property tax exemption.

(b) Eligibility for property tax exemption shall extend to equipment installed as a qualified cogeneration system. Equipment or materials which transfer electrical, mechanical, or thermal energy from the cogeneration system to the point at which the energy is used, and equipment or materials which use such energy, are not eligible. The land upon which a cogeneration system is located, and the building in which a cogeneration system is located, are not eligible.

(Effective March 31, 1986)