

**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 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 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)