

#### 4-2 Amendment: Tax Exemption for Solar Installations

Pursuant to Section 12-81, Subsection 56 and 57 of the Connecticut General Statutes, Revision of 1958 as amended, the Town of Stafford hereby adopts the following:

Any building, the construction of which commenced on or after October 1, 1976, and before October 1, 1991, which is equipped with a solar energy heating or cooling system, or any building to which solar heating or cooling system is added on or after October 1, 2006, to the extent of the amount by which the assessed valuation of such real property equipped with such solar heating or cooling system exceeds the assessed valuation of such real property equipped with the conventional portion of the heating or cooling system, exclusive of any portion of such system related to solar energy, shall be exempt from taxation, provided this exemption shall only apply to the first fifteen assessment years following the construction of such building or addition of any system to a building.

As used in this ordinance, "solar heating or cooling system" means equipment that provides for the collection, transfer, storage, and use of incident solar energy for water heating, space heating, or cooling which is absent such solar energy system would require a conventional energy resource, such as petroleum products, natural gas or electricity, and which meets the standards established by regulation by the Secretary of the Office of Policy and Management.

Any solar energy electricity generating system installed for the generation of electricity for private residential use is subject to the authorization of the exemption, provided such installation occurs on or after October 1, 1977, and October 1, 1991. This exemption shall only be applicable in the first fifteen assessment years following the installation of such a system.

As used in this ordinance, a "solar 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 a regulation of the Secretary of the Office of Policy and Management.

Any person who desires to claim the exemption provided in this ordinance shall file with the Board of Assessors in the Town of Stafford, within thirty days following the annual assessment date, written applications claiming such exemption on a form as prescribed by the Commissioner of Revenue Services. Failure to file such application in said manner and form within the time limit prescribed shall constitute a waiver of the right to such exemption for the assessment year.

**Date Recorded:** February 23, 1999

**Adopted:** July 16, 1999