

**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 for Energy Systems which an exemption was established, unless the 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.

APPLICANT'S NAME:

TELEPHONE:

APPLICANT'S MAILING ADDRESS:

Number and Street

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.)

**PLEASE CHECK ONE:**

☐ INITIAL APPLICATION

☐ ALTERATION TO EXISTING SYSTEM APPLICATION

**PLEASE CHECK ALL THAT APPLY WITH RESPECT TO SOLAR ENERGY SYSTEMS:**

- ☐ The solar energy system is owned by the real property owner.
- ☐ The solar energy system is leased by the real property owner.
- ☐ The solar energy system is subject to a purchase power agreement.

|                     |   |            |
|---------------------|---|------------|
| CERTIFICATION       | 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. |            |
|                     | Applicant Signature:  | Telephone: |
|                     | Print or Type Name:                      Date:  | Email:     |
| RECEIPT BY ASSESSOR | Assessor Signature:   | Date:      |

**EXEMPTION MAY BE CLAIMED UNDER THE FOLLOWING SUBSECTIONS OF CGS 12-81:**

**12-81 (56):** Active solar heating or cooling system installed on or after October 1, 1976 (**local ordinance adoption**).

**12-81 (57)(A)** (i) Any Class I renewable energy source, as defined in section 16-1, or hydropower facility described in subdivision (21) of subsection (a) of section 16-1, installed for the generation of electricity where such electricity is intended for private residential use or on a farm, as defined in subsection (q) of section 1-1, 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, where such load and production are estimated as of the date of installation of the source or facility as indicated in the written application filed pursuant to subparagraph (E) of this subdivision, and (III) such installation is for a single family dwelling, a multifamily dwelling consisting of two to four units or a farm; (ii) any passive or active solar water or space heating system; or (iii) any geothermal energy resource. In the case of clause (i) of this subparagraph, the utilization of or participation in any net metering or tariff policy or program implemented by the state or ownership of such source or facility by a party other than the owner of the real property upon which such source or facility is installed shall not disqualify such source or facility from exemption pursuant to this section. In the case of clause (ii) or (iii) of this subparagraph, such exemption shall apply only to the amount by which the assessed valuation of the real property equipped with such system or resource exceeds the assessed valuation of such real property equipped with the conventional portion of the system or 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**).

**12-81 (62)**: Passive solar energy heating or cooling systems and hybrid systems installed on or after April 20, 1977 (**local ordinance adoption**).

**12-81 (63)**: Cogeneration system installed on or after July 1, 2007 (**local ordinance adoption**).



Revised June 2023

COMMERCIAL / INDUSTRIAL INSTALLATION PROPERTY TAX EXEMPTION APPLICATION  
PURSUANT TO CGS 12-81 (57) Subdivisions (B) (C) (D) (F) or Sections (62) or (63)  
Form M-44a

Please complete the information below and provide additional documentation as necessary.  
A SEPARATE APPLICATION MUST BE Completed for Fuel Cell installations (see attached)

1. LEGAL OWNER: (If applicant from Page 1 is not the system owner, identify the owner by name and address)

2. ENERGY SYSTEM INFORMATION FORMAT TO BE PROVIDED BY APPLICANT:

| PROPERTY LOCATION | INSTALL DATE<br>(MM/DD/YY) | TOTAL COST<br>(TO INCL. INSTALL & ELECTRICAL) | SYSTEM SIZE<br>(IN KW) | WHICH SUBSECTION OF CGS 12-81 IS<br>EXEMPTION BEING CLAIMED UNDER?<br>(SEE MAIN APPLICATION FOR<br>STATUTE REFERENCES) | ASSESSOR'S USE:<br>DO THESE ENERGY SYSTEMS MEET THE STANDARD FOR EXEMPTION AS<br>ESTABLISHED BY CGS 12-81(57) or (62) or (63)? |
|-------------------|----------------------------|---|------------------------|--|--|
|                   |                            |   |                        |  | <input type="checkbox"/> ASSESSOR APPROVED<br><input type="checkbox"/> ASSESSOR DENIED   |

**IMPORTANT:** SEE DETAILED DESCRIPTION REQUIREMENT OF THE ENERGY SYSTEM FOR WHICH THIS EXEMPTION APPLICATION APPLIES. IF THE CLASS I EQUIPMENT IS USED FOR COMMERCIAL &/OR INDUSTRIAL PURPOSES, THE FOLLOWING INFORMATION MUST BE PROVIDED:

- 1.) Nameplate capacity of such Class I source system (i.e.: kWh produced per year)
- 2.) Capacity for one year of the facility or location where such generation or displacement is located (i.e.: kWh consumed)
- 3) Copy of Power Purchase Agreement and/or VNM Agreement (if participating in Virtual Net Metering)
  - a.) What has the aggregate load of the beneficial accounts participating in, or to be participating in, virtual net metering been, on average, for the past three years?

Please calculate this amount using the past three years of electricity bills from the location(s) serviced, or to be serviced: (in megawatts)

- b.) Identify the customer(s) & location(s) of the beneficial accounts : \_\_\_\_\_

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.

Applicant Signature:

Telephone:

Print or Type Name:

Date:

Email:

Notes:

Assessor Signature:

Date: