



TOWN of CORNISH CORNISH, MAINE



To:

Subject: Renewable Energy Property Tax Exemption
Property Map/Lot

Dear Property Owner,

The Maine Legislature, at its last session adopted a property tax exemption for certain renewal energy equipment upon application to the local assessor. The exemption takes effect for the upcoming April 1, 2020 assessment.

You are receiving this letter and application because our records indicated that you currently own a potentially eligible solar power system.

Application forms for the exemption have today been made available by Maine Revenue Services. The application is enclosed with this letter and must be filed with the local assessor on or before April 1st in order to be considered for the upcoming assessment.

The application provided by Maine Revenue requires information about your renewable system which may require you to contact your contractor/installer to obtain.

If you would like to receive consideration for the exemption this year (April 1, 2020) assessment, please complete the enclosed application and file with the Cornish Town Office by April 1, 2020. Otherwise applications may be file for the following year anytime prior to the April 1 deadline of that year.

If you misplace or need another copy of this application, they can be found on the Maine Revenue Services website at:

https://www.maine.gov/revenue/forms/property/apps/solar_exempt_app.pdf

Sincerely,
Town of Cornish, Assessors Office

Maine Renewable Energy Equipment Exemption

Title 36 §655. Personal property

U. Solar and wind energy equipment that generates heat or electricity if all of the energy is:

- (1) Used on the site where the property is located; or
- (2) Transmitted through the facilities of a transmission and distribution utility, and a utility customer or customers receive a utility bill credit for the energy generated by the equipment pursuant to Title 35-A.

On or before April 1st of the first property tax year for which a taxpayer claims an exemption under this paragraph, the taxpayer claiming the exemption shall file a report with the assessor. The report must identify the property for which the exemption is claimed and must be made on a form prescribed by the State Tax Assessor or substitute form approved by the State Tax Assessor. The State Tax Assessor shall furnish copies of the form to each municipality in the State and make the forms available to taxpayers.

The bureau may audit the records of a municipality to ensure compliance with this paragraph. The bureau may independently review the records of a municipality to determine if exemptions have been properly approved. If the bureau determines that an exemption was improperly approved, the bureau shall ensure, either by setoff against other payments due the municipality or otherwise, that the municipality is not reimbursed for the exemption. A municipality that is aggrieved by a determination of the bureau under this paragraph may appeal pursuant to section 151. [PL 2019, c. 440, §3 (NEW).]

Title 36 §656. Real estate

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******* If you have any additional questions, please call the Cornish Town Office at 207-625-4324.**

GENERAL INSTRUCTIONS

Owners must submit a signed application on or before April 1 of the first year in which exemption is requested. Owners must report any subsequent changes on an amended application to the local assessor.

This is a public document and the information included may be available to third parties, such as real estate professionals.

If you have a question regarding an entry on this form, check with your installer.

Depending on how your municipality currently taxes renewable energy property, you may or may not see a decrease in your overall property value.

WHERE TO FILE: File this application with your municipal assessor or with the State Tax Assessor if property is in the unorganized territory.

SPECIFIC INSTRUCTIONS

Lines 1 & 2: The name, address, email, and telephone number of the owner should be entered on these lines. If there is more than one owner enter "Multiple Owners" on line 1 and attach a separate sheet listing the information for all owners.

Lines 3 & 4. Enter the municipality and county where the renewable energy property is located. If the property is located in more than one municipality, file a separate application for each municipality. Enter the map and lot and the book and page of the parcel where the renewable energy property is located.

Line 5. Check the appropriate box for the type of renewable energy property.

Line 6. Enter the total cost of the renewable energy system, including all associated parts, installation, and delivery. If the property is leased, enter the total payments over the course of the lease and attach a copy of the lease agreement.

Line 7. Enter the amount from line 6 less all anticipated tax credits, government rebates, or post-payment reimbursements.

Line 8. Enter the annual output of the system, either as estimated by the manufacturer or as measured by you.

Line 9. Enter the annual renewable energy credit you anticipate and the number of years you expect to receive the credit. If you anticipate the credit amount to fluctuate from year-to-year, attach a schedule to this application and enter the average annual benefit on this line.

Lines 10 & 11. Enter the system size in both DC and AC watts. This information can be obtained by the manufacturer and may be included with your installation paperwork.

Line 12. Enter the date the property was first connected or became operational.

Line 13. This information should be included with your installation or contract documents. If not available, enter the default value of 25 years.

Line 14. Divide line 11 (system size – AC watts) by the system DC capacity. Check your installation or contract documents for this information. If not available, do not guess.

Line 15. Enter the annual loss of output for the system as a percentage. Check your installation or contract documents for this information. If not available, do not guess.

Line 16. If the solar installation tracks the movement of the sun, enter either “single-axis” or “dual axis,” based on the tracking capability. If the installation does not track the sun, enter “fixed.”

Line 17. Enter the angle of the solar array. The array should be angled to be perpendicular to the sun to maximize energy output. Check your installation or contract documents for this information. If not available, do not guess.

Line 18. This amount should be included with your installation paperwork. Check your installation or contract documents for this information. If not available, do not guess.

Line 19. Enter the amount, in watts, from the installation paperwork. The inverter size should be about the same value as the DC system size.

Line 20. This should be included in your installation paperwork. Check your installation or contract documents for this information. If not available, do not guess.

Line 21. If unknown, enter the age of the system

Line 22. Check the appropriate box.

Line 23. Enter the anticipate life of the inverter. Check your installation or contract documents for this information. If not available, do not guess.

Line 24. Enter the replacement cost of the inverter.



APPLICATION FOR RENEWABLE ENERGY EQUIPMENT EXEMPTION

36 M.R.S. §§ 655(1)(U) & 656(1)(K)

This application must be filed with your local assessor by April 1 of the first year an exemption is requested.
All power generated by the equipment in this application must be used on site and/or subject to a utility bill credit
of a transmission and distribution facility.

1. Name of owner: _____
2. Mailing address: _____
Email: _____ Phone: _____
3. Location of renewable energy property: _____
4. Map and Lot: _____ Deed Reference/Book and Page: _____
5. Property type: ☐ Residential ☐ Commercial
6. Gross cost of the system: \$ _____
7. Net cost of the system, after tax credits: \$ _____
8. Historical/estimated annual generation of the system (KWhrs): .. _____
9. Annual Renewable Energy Credit benefit (no. of years _____): \$ _____
10. System size (DC watts): _____ 11. System size (AC watts): _____
12. Date connected: _____ 13. Module warranty: _____
14. Derate factor: _____ 15. Degradation: _____
16. Array type: _____ 17. Array tilt: _____
18. Array azimuth: _____ 19. Inverter size (watts): _____
20. Inverter warranty: _____ 21. Inverter age (if known): _____
22. Inverter replaced? ☐ Yes ☐ No 23. Inverter replacement cycle (years): _____
24. Inverter replacement cost: \$ _____

I hereby declare, aware of penalties for perjury, that the answers to the above are, to the best of my knowledge and belief, true, correct and complete. A person who knowingly files false information for the purpose of obtaining a renewable energy equipment exemption is guilty of a criminal offense.

Owner(s) signature: _____ Date: _____

