### TAX EXEMPTION APPLICATIONS CERTAIN ENERGY SYSTEMS Form M-44

#### DUE ON OR BEFORE NOVEMBER 1st

State of Connecticut Office of Policy & Management Revised September 2021

### 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.

of Section 12-81 (56), (57), (62) or (63) of the Connecticut General Statutes.

6. This Application is not required with respect to Energy Systems for which an initial application was previously filed, and an exemption was established unless such 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

APPLICANT'S NAM	<i>Л</i> Е:	TELEPHONE:						
APPLICANT'S MAILING ADDRESS:								
Number and Street	City/Town	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								
	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.							
CERTIFICATION	Owner Signature:	Telep	phone:					
	Date: Er		il:					
RECEIPT BY ASSESSOR	Assessor Signature:	Date:						

- EXEMPTION MAY BE CLAIMED UNDER THE FOLLOWING SUBSECTIONS OF CGS 12-81, as amended by PA 21-180:
- <u>12-81 (56):</u> Active solar heating or cooling system installed on or after October 1, 1976 (local ordinance adoption).
- <u>12-81 (57)(A)</u>: (i) Any Class I renewable energy source, as defined in \$16-1; hydropower facility described in subdivision (21) of subsection (a) of \$16-1, installed for the generation of electricity where such electricity is intended for private residential use or on a farm, 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, and (III) such installation <u>is for a 1-4 family dwelling or a farm</u>, (ii) any passive or active solar water or space heating system or (iii) any geothermal energy 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).
- <u>12-81 (57)(D)</u>: 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 <u>commercial & industrial purposes</u>, 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).
- <u>12-81 (57) (F)</u>: Class I renewable energy source subject to PPA approved by PURA pursuant to \$16a-3f (legislative body approval).
- <u>12-81 (62)</u>: Passive solar energy heating or cooling systems and hybrid systems installed on or after April 20, 1977 (local ordinance adoption).
- <u>12-81 (63)</u>: Cogeneration system installed on or after July 1, 2007 (local ordinance adoption).



# RESIDENTIAL / MULTI-FAMILY / FARM / GEOTHERMAL INSTALLATION PROPERTY TAX EXEMPTION APPLICATION PURSUANT TO CGS 12-81(56) or (57)(A) (as amended by PA 21-180) or (57)(F) or (62) Form M-44a

Please complete the information below and provide additional documentation as necessary.										
1. SYSTEM O'	1. SYSTEM OWNER NAME:									
	2. ENERGY SYSTEM INFORMATION TO BE PROVIDED BY APPLICANT (Note: Applicant may populate the system information below or, for more than one system, attach a									
list that is ir	n the sam	ne forma	it and which in	icludes the syster	m information for	each system):				
PROPERTY	INSTA		TOTAL COST	SYSTEM SIZE	ESTIMATED	ESTIMATED	WHICH SUBSECTION OF CGS 12-		ASSESSOR'S USE:	
LOCATION	ALTERA DAT (MO/DA	TE	TO INCL. INSTALL	(IN KW)	ANNUAL PRODUCTION OF SYSTEM (IN kWh)		81 IS EXEMPTION BEING CLAIMED UNDER? (SEE MAIN APPLICATION FOR	FOR EXEMPTION	GY SYSTEMS MEET THE STANDARD I AS ESTABLISHED BY CGS 12-81(56) MENDED BY PA 21-180, or (62)?	
		. ,				(IN kWh)	STATUTE REFERENCES)	(1)	, , ,	
									ASSESSOR APPROVE ASSESSOR DENIED	
	AGGEGGOK DENIED									
	]	I hereby	certify that th	e statements ma	de herein have bee	n examined by me	, and to the best of my knowledge	and belief are tru	e and correct.	
CERTIFICATION		Owner	Signature:			Telephone:				
		Date: Email:								
		Notes								
ASSESSOI USE	R	Notes	<b>.</b>							
ONLY		Assess	sor Signature:			Date:				



## COMMERCIAL / INDUSTRIAL INSTALLATION PROPERTY TAX EXEMPTION APPLICATION PURSUANT TO CGS 12-81(56) or (57)(A) (as amended by PA 21-180) or (57)(F) or (62) 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 enclosed)								
1. SYSTEM OWNER	NAME:							
2. ENERGY SYSTEM	INFORMATION I	FORMAT TO BE	PROVIDED BY A	APPLICANT:				
PROPERTY LOCATION	INSTALL DATE (MO/DAY/YR)	TOTAL COST (TO INCL. INSTALL & ELECTRICAL)	SYSTEM SIZE (IN KW(	WHICH SUBSECTION OF CGS 12-81 IS EXEMPTION BEING CLAIMED UNDER? (SEE MAIN APPLICATION FOR STATUTE REFERENCES)	ASSESSOR'S USE: DO THESE ENERGY SYSTEMS MEET THE STANDARD FOR EXEMPTION AS ESTABLISHED BY CGS 12-81(57) or (62) or (63) or PA21-180?			
					☐ ASSESSOR APPROVE ☐ ASSESSOR DENIED			
	ED FOR <u>COMME</u>	RCIAL &/OR INI	<u>DUSTRIAL</u> PURI	POSES, <u>THE FOLLOWING INFOR</u>	TH THIS EXEMPTION APPLICATION APPLIES. IF THE CLASS MATION MUST BE PROVIDED:			
2.) Capacity <u>for one y</u>	<u>vear</u> of the facility	or location where	e such generation	or displacement is located (i.e.: kWh	consumed)			
3.) Copy of Power Pu	rchase Agreement	and/or VNM Agr	reement (if partici	pating in Virtual Net Metering)				
	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.							
CERTIFICATION	Owner Signature: Telephone:							
	Date: Email:							
ASSESSOR USE ONLY	Notes:							
SOL OIVEI	Assessor Signat	ure:		Date:				



## FUEL CELL PROPERTY TAX EXEMPTION APPLICATION PURSUANT TO CGS 12-81(56) or (57)(A) (as amended by PA 21-180) or (57)(F) or (62) Form M-44a

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	Please complete the information below and provide additional documentation as necessary.								
1.	LEGAL OWNER: (If applicant from Page 1 is not the system owner, identify the owner by name and address)								
2.	PHYSICAL LOCATION:								
	a) If other than this location, please provide address of property being served by fuel cell:								
3.	DATE OF FUEL CELL INSTALLATION:	MO / DAY / YR	4. TOTAL COST OF ENERGY S	YSTEM: (INCLUDING SITE PREP, ELECTRICAL & INSTALLATION)					
5.	SELECT THE PURPOSE FO	OR FUEL CELL:	□AGRICULTURAL □COMMERCIAL □EDUCATIONAL	□INDUSTRIAL □RELIGIOUS □RESIDENTIAL					
6. GENERAL DESCRIPTION OF FUEL CELL: (Include type of fuel cell system (i.e.: Molten Carbonate (MCFC), Solid Oxide (SOFC))									
7.	. WHAT EXTERNAL COMPONENTS ARE INCLUDED AT THIS SITE: (i.e.: HRSG, Absorption chillers)  Describe external components to include manufacturer, model, and include all costs (plus installation). ENTER N/A IF NONE APPLIES:								
8.	FUEL CELL NAMEPLATE C	CAPACITY IN MW:	(IF AVAILABLE, ATTACH PHOTO	O OF NAMEPLATE CAPACITY)					

## FUEL CELL PROPERTY TAX EXEMPTION APPLICATION PURSUANT TO CGS 12-81(56) or (57)(A) (as amended by PA 21-180) or (57)(F) or (62) Form M-44a

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a.) What has the	UPPORTS ONLY ONE LOCATION, WHAT IS THE LOA load (usage) been, on average, for the prior three years? Ps from the location serviced, or to be serviced, by the fuel c	lease calculate this amount using the past three years	(in megawatts) (in megawatts)						
BE PARTICIPAT  a.) What has the	ING IN VIRTUAL NET METERING?  e aggregate load of the beneficial accounts participating in	HAT IS THE AGGREGATED LOAD OF THE BENEFICIAL A (in megawatts)  a, or to be participating in, virtual net metering been, <u>on avera</u> ells from the location(s) serviced, or to be serviced, by the fuel c	g <u>e,</u> for the past three years?						
11. WILL THE ELECTRICITY AT ANYTIME BE: (ON-PEAK OR OFF-PEAK)  ☐ STORED AT THE FUEL CELL LOCATION ☐ SENT TO THE GRID ☐ OTHER (PLEASE SPECIFY):									
12. ATTACH A COF	PY OF THE <u>POWER PURCHASE AGREEMENT AND/O</u>	R VNM AGREEMENT: (if participating in Vial Net Metering)	)						
	I hereby certify that the statements made herein have be	en examined by me, and to the best of my knowledge and believe	ef are true and correct.						
CERTIFICATION	Owner Signature:	Telephone:							
	Date:	Email:							
ASSESSOR USE ONLY	☐ ASSESSOR APPROVE	☐ ASSESSOR DENIED							
	Assessor Signature:	Date:							