



**State of Maine**  
**APPLICATION FOR RENEWABLE ENERGY**  
**EQUIPMENT EXEMPTION**  
 36 M.R.S. §§ 655(1)(U) & 656(1)(K)



\*2488079\*

This application must be filed with your local assessor by April 1 of the first year an exemption is requested.

1. Name of owner:

2. Mailing address:

City: State: ZIP: Country:

3. Email:

4. Phone:

5. Location of renewable energy property: Municipality: County:

6. Map: Plan: Lot: Book: Page:

7. Property type:  Residential  Commercial

8. Gross cost of the system:.....\$

9. Net cost of the system, after tax credits:.....\$

10. Annual generation of the system (KWhrs).....

Estimated by manufacturer  Measured

11. Annual Renewable Energy Credit benefit (no. of years \_\_\_\_\_ ):.....\$

12. System size (DC watts):.....

13. System size (AC watts):.....

14. Date connected:.....

15. Module warranty:.....





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16. Derate factor.....

17. Degradation:.....

18. Array type:.....

19. Array tilt.....

20. Array azimuth:.....

21. Inverter size (watts):.....

22. Inverter warranty:.....

23. Inverter age (if known).....

24. Inverter replaced?:  Yes  No

25. Inverter replacement cycle (years):

26. Inverter replacement cost.....\$

27. All of the energy is used on the site where the property is located:.....  Yes  No

28. The equipment is collocated with a net energy billing customer that is subscribed to at least 50% of the facility's output.....  Yes  No

29. All of the energy is transmitted through a transmission and distribution utility and a utility customer receives a utility bill credit for the energy generated by the equipment:  Yes  No

30. Date of fully executed interconnection agreement:.....

DECLARATION(S) UNDER THE PENALTIES OF PERJURY. I declare that I have examined this return/report/document and (if applicable) accompanying schedules and statements and to the best of my knowledge and belief they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Owner(s) signature: \_\_\_\_\_ Date \_\_\_\_\_

# 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 - 4.** 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 5 & 6.** 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 7.** Check the appropriate box for the type of renewable energy property.

**Line 8.** 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 9.** Enter the amount from line 8 less all anticipated tax credits, government rebates, or post-payment reimbursements.

**Line 10.** Enter the annual output of the system, either as estimated by the manufacturer or as measured by you, and check the appropriate box.

**Line 11.** 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 12 & 13.** 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 14.** Enter the date the property was first connected or became operational.

**Line 15.** This information should be included with your installation or contract documents. If not available, enter the default value of 25 years.

**Line 16.** Divide line 13 (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 17.** Enter the annual loss of output for the system as a percentage. Check your installation or contract documents for this information (for example, it may be included on a module warranty). If not available, leave this line blank and the assessor will enter an estimate. Do not guess.

**Line 18.** 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 19.** 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 and the panels are parallel to your roof, estimate the pitch of your roof. If the pitch is 5/12, the angle is 22.6°.

**Line 20.** Azimuth is the direction your solar array is facing in relation to north. For example, if your array is facing south, the azimuth is 180° south. This amount may be included with your installation paperwork. If not included, use a compass to estimate the direction your panels are facing.

**Line 21.** Enter the amount, in watts, from the installation paperwork. The inverter size should be about the same value as the AC system size.

**Line 22.** This should be included in your installation paperwork. Check your installation or contract documents for this information. If not available, do not guess.

**Line 23.** If unknown, enter the age of the system.

**Line 24.** Check the appropriate box.

**Line 25.** Enter the anticipated life of the inverter. Check your installation or contract documents for this information. If not available, do not guess.

**Line 26.** Enter the estimated future replacement cost of the inverter.

**Line 27.** Check the appropriate box.

**Line 28.** Check ‘Yes’ if the equipment is collocated with a net energy billing customer that is or net energy billing customers that are subscribed to at least 50% of the facility’s output. If else, check ‘No’.

**Line 29.** Check ‘Yes’ if all of the energy is 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, section 3209-A or 3209-B and the generator of electricity entered into a fully executed interconnection agreement with a transmission and distribution utility prior to June 1, 2024. If else, check ‘No’.

**Line 30.** If you checked ‘Yes’ to line 29, enter the date on which you entered into a fully executed interconnection agreement with a transmission and distribution utility. If you did not enter into a fully executed interconnection agreement prior to June 1, 2024 and checked ‘No’ on lines 28 and 29, then you do not qualify for the Renewable Energy Equipment Exemption.