



132nd MAINE LEGISLATURE

FIRST SPECIAL SESSION-2025

Legislative Document

No. 1852

H.P. 1236

House of Representatives, April 30, 2025

**An Act to Promote Equitable Property Taxation by Reducing
Valuation Based on Nearby Clean Energy Projects**

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "R B. Hunt".

ROBERT B. HUNT
Clerk

Presented by Representative HYMES of Waldo.

Cosponsored by Representatives: COLLINS of Sidney, DRINKWATER of Milford, FOSTER of Dexter, HAGGAN of Hampden, PAUL of Winterport, Senator: BRADSTREET of Kennebec.

1 **Be it enacted by the People of the State of Maine as follows:**

2 **Sec. 1. 36 MRSA §701-A, 3rd ¶**, as amended by PL 2023, c. 441, Pt. B, §4 and
3 affected by §7, is further amended to read:

4 For the purpose of establishing the valuation of improved real property, the property
5 must be valued based on its highest and best use as of April 1st of each year, taking all of
6 the following 3 approaches to value into consideration: cost, income and sales comparison.
7 In establishing the valuation of improved real property, assessors shall consider age,
8 condition, use, type of construction, location, design, physical features and economic
9 characteristics. When considering location, if the improved real property abuts a solar
10 energy development or grid-scale wind energy development, the assessors shall reduce the
11 valuation of the real property as a result of its proximity to the solar energy development
12 or grid-scale wind energy development and determine the just value of the real property
13 appropriately. As used in this paragraph, "solar energy development" means a development
14 that uses ground-mounted solar arrays and installations to convert solar energy to electrical
15 energy for sale or use by a person other than the generator and "grid-scale wind energy
16 development" means a development that uses a windmill or wind turbine to convert wind
17 energy to electrical energy for sale or use by a person other than the generator and includes
18 generating facilities and associated facilities, as those terms are defined in Title 35-A,
19 section 3451, subsection 5 and subsection 1, respectively.

20 **Sec. 2. Application.** This Act applies to property tax years beginning on or after
21 April 1, 2026.

22 **SUMMARY**

23 This bill requires a tax assessor, when establishing the valuation of improved real
24 property that abuts a solar energy development or grid-scale wind energy development, to
25 reduce the value of the property due to its proximity to the solar energy development or
26 grid-scale wind energy development.