PLEASE NOTE: Legislative Information *cannot* perform research, provide legal advice, or interpret Maine law. For legal assistance, please contact a qualified attorney.

## An Act To Exempt Small Privately Owned Windmills from the Property Tax

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

Sec. 1. 36 MRSA §656, sub-§1, ¶K is enacted to read:

K. A windmill or wind turbine no more than 50 feet in height with a peak generating capacity of 50 kilowatts or less that converts wind energy to electrical energy for use by the owner of the property on which the windmill or wind turbine is located. An exemption under this paragraph may be granted for only 10 property tax years. For a windmill or wind turbine to be eligible for this exemption, the Public Utilities Commission must certify that it meets the requirements of this paragraph.

Sec. 2. Application. This Act applies to property tax years beginning on or after April 1, 2009.

## SUMMARY

This bill provides a property tax exemption for a windmill or wind turbine with a peak generating capacity of no more than 50 kilowatts that is 50 feet or less in height as long as the generated energy is used solely by the owner of the property on which the windmill or wind turbine is located. The exemption is limited to 10 years.