



132nd MAINE LEGISLATURE

FIRST SPECIAL SESSION-2025

Legislative Document

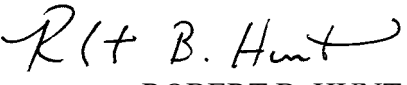
No. 1852

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.


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.

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

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

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

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

SUMMARY

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