

STATE OF MAINE

—
IN THE YEAR OF OUR LORD
TWO THOUSAND TWENTY-ONE

—
H.P. 132 - L.D. 179

**Resolve, To Require a Review of Property Tax Assessment of Energy
Efficiency Improvements**

Sec. 1. Report regarding valuation of certain energy facilities. Resolved:
That the Department of Administrative and Financial Services, Maine Revenue Services, within existing resources, shall convene a stakeholder group to review municipal policies regarding the assessment of energy efficiency improvements, including heat pumps, for the purpose of identifying the most appropriate ways to assess such property for purposes of the property tax. The stakeholder group must include representatives of municipal government, a representative of an association representing property tax assessors, representatives of organizations promoting energy efficiency improvements and other members of the public with an interest in home energy efficiency improvements.

The department shall prepare and submit to the Joint Standing Committee on Taxation by December 1, 2021 a report of the stakeholder group's activities. The report must include guidance to municipalities for determining the valuation and assessment of energy efficiency improvements, including heat pumps. The department shall also make the report available on its publicly accessible website.