§656. Real estate

The following real estate is exempt from taxation:

1. Real estate.

A. The aqueducts, pipes and conduits of any corporation supplying a municipality with water are exempt from taxation, when such municipality takes water therefrom for the extinguishment of fires without charge.

B. Mines of gold, silver or baser metals, when opened and in the process of development, are exempt from taxation for 10 years from the time of such opening. This exemption does not apply to the taxation of the lands or the surface improvements of such mines; [PL 1983, c. 555, §2 (RPR).]

C. The landing area of a privately owned airport, the use of which is approved by the Department of Transportation, is exempt from taxation when the owner grants free use of that landing area to the public. [PL 1995, c. 504, Pt. B, §9 (AMD).]

D. [PL 1971, c. 98, §1 (RP).]

E. Pollution control facilities.

(1) Water pollution control facilities having a capacity to handle at least 4,000 gallons of waste per day, certified as such by the Commissioner of Environmental Protection, and all parts and accessories thereof.

As used in this subparagraph, unless the context otherwise indicates, the following terms have the following meanings.

(a) "Facility" means any disposal system or any treatment works, appliance, equipment, machinery, installation or structures installed, acquired or placed in operation primarily for the purpose of reducing, controlling or eliminating water pollution caused by industrial, commercial or domestic waste.

(b) "Disposal system" means any system used primarily for disposing of or isolating industrial, commercial or domestic waste and includes thickeners, incinerators, pipelines or conduits, pumping stations, force mains and all other constructions, devices, appurtenances and facilities used for collecting or conducting water borne industrial, commercial or domestic waste to a point of disposal, treatment or isolation, except that which is necessary to the manufacture of products.

(c) "Industrial waste" means any liquid, gaseous or solid waste substance capable of polluting the waters of the State and resulting from any process, or the development of any process, of industry or manufacture.

(d) "Treatment works" means any plant, pumping station, reservoir or other works used primarily for the purpose of treating, stabilizing, isolating or holding industrial, commercial or domestic waste.

(e) "Commercial waste" means any liquid, gaseous or solid waste substance capable of polluting the waters of the State and resulting from any activity which is primarily commercial in nature.

(f) "Domestic waste" means any liquid, gaseous or solid waste substance capable of polluting the waters of the State and resulting from any activity which is primarily domestic in nature.

(2) Air pollution control facilities, certified as such by the Commissioner of Environmental Protection, and all parts and accessories thereof.

As used in this paragraph, unless the context otherwise indicates, the following terms have the following meanings.

(a) "Facility" means any appliance, equipment, machinery, installation or structures installed, acquired or placed in operation primarily for the purpose of reducing, controlling, eliminating or disposing of industrial air pollutants.

Facilities such as air conditioners, dust collectors, fans and similar facilities designed, constructed or installed solely for the benefit of the person for whom installed or the personnel of that person may not be deemed air pollution control facilities.

For the purposes of this subparagraph, emissions from and particles of spent nuclear fuel, as defined in Title 22, section 673, subsection 18, and radioactive waste classified by the United States Nuclear Regulatory Commission as greater-than-Class C waste are not air pollution and facilities for storing spent nuclear fuel or radioactive waste classified by the United States Nuclear Regulatory Commission as greater-than-Class C waste are not air pollution control facilities.

(3) The Commissioner of Environmental Protection shall issue a determination regarding certification on or before April 1st for any air or water pollution control facility for which the commissioner has received a complete application on or before December 15th of the preceding year. [PL 2023, c. 588, §§1, 2 (AMD); PL 2023, c. 588, §7 (AFF).]

F. [PL 1979, c. 467, §8 (RP).]

G. [PL 1975, c. 765, §13 (RP).]

H. [PL 1977, c. 542, §2 (RP).]

I. [PL 2025, c. 469, §11 (RP); PL 2025, c. 469, §44 (AFF).]

I-1. Unextracted minerals. For purposes of this paragraph, "minerals" has the same meaning as in section 2855, subsection 9. [PL 2025, c. 469, §12 (NEW); PL 2025, c. 469, §44 (AFF).]

J. An animal waste storage facility. For the purposes of this section, "animal waste storage facility" means a structure or pit constructed and used solely for storing manure, animal bedding waste or other wastes generated by animal production. For a facility to be eligible for this exemption, the Commissioner of Agriculture, Conservation and Forestry must certify that a nutrient management plan has been prepared in accordance with Title 7, section 4204 for the farm utilizing that animal waste storage facility. [PL 1999, c. 530, §9 (NEW); PL 2011, c. 657, Pt. W, §6 (REV).]

K. Solar and wind energy equipment that generates heat or electricity if all of the energy is:

(1) Used on the site where the property is located; or

(2) 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.

On or before April 1st of the first property tax year for which a taxpayer claims an exemption under this paragraph, the taxpayer claiming the exemption shall file a report with the assessor. The report must identify the property for which the exemption is claimed and must be made on a form prescribed by the State Tax Assessor or a substitute form approved by the State Tax Assessor. The State Tax Assessor shall furnish copies of the form to each municipality in the State and make the forms available to taxpayers.

This paragraph applies to solar energy equipment for property tax years beginning before April 1, 2025. [PL 2023, c. 682, §4 (AMD).]

L. For property tax years beginning on or after April 1, 2025, solar energy equipment that generates heat or electricity if:

(1) All of the energy is used on the site where the property is located;

(2) 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; or

(3) 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.

On or before April 1st of the first property tax year for which a taxpayer claims an exemption under this paragraph, the taxpayer claiming the exemption shall file a report with the assessor. The report must identify the property for which the exemption is claimed and must be made on a form prescribed by the State Tax Assessor or a substitute form approved by the State Tax Assessor. The State Tax Assessor shall furnish copies of the form to each municipality in the State and make the forms available to taxpayers. [PL 2023, c. 682, §5 (NEW).]

[PL 2025, c. 469, §§11, 12 (AMD); PL 2025, c. 469, §44 (AFF).]

SECTION HISTORY

PL 1971, c. 98, §1 (AMD). PL 1971, c. 524, §2 (AMD). PL 1971, c. 562 (AMD). PL 1971, c. 593, §23 (AMD). PL 1971, c. 618, §12 (AMD). PL 1973, c. 261 (AMD). PL 1975, c. 765, §13 (AMD). PL 1977, c. 542, §2 (AMD). PL 1979, c. 467, §8 (AMD). PL 1981, c. 711, §8 (AMD). PL 1983, c. 555, §§2,3 (AMD). PL 1983, c. 777, §4 (AMD). PL 1985, c. 298 (AMD). PL 1989, c. 890, §§A9,40 (AMD). PL 1991, c. 546, §10 (AMD). PL 1995, c. 504, §B9 (AMD). PL 1999, c. 530, §9 (AMD). PL 2007, c. 438, §20 (AMD). PL 2011, c. 657, Pt. W, §6 (REV). PL 2019, c. 440, §4 (AMD). PL 2021, c. 181, Pt. C, §3 (AMD). PL 2023, c. 588, §§1, 2 (AMD). PL 2023, c. 588, §7 (AFF). PL 2023, c. 682, §§4, 5 (AMD). PL 2025, c. 469, §§11, 12 (AMD). PL 2025, c. 469, §44 (AFF).

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