



## ORDINANCE

### INCREASING THE EXEMPTION FOR SOLAR ENERGY SYSTEMS

### *CITY OF NASHUA*

*In the Year Two Thousand and Sixteen*

*The City of Nashua ordains* that Part II “General Legislation”, Chapter 295 “Taxation”, of the Nashua Revised Ordinances as amended, is hereby further amended by adding the new underlined article as follows:

#### “ARTICLE IX Exemption for Solar Energy Systems”

##### § 295-19. Exemption for solar energy systems.

The City of Nashua hereby adopts the provisions of RSA 72:62, as they may be amended from time to time, relative to exemptions for solar energy systems. The value of a solar energy system, as defined in RSA 72:61, shall be exempt from the assessed value of the property. The deadline for filing for the exemption shall be April 15<sup>th</sup> prior to the setting of the tax rate.”

All ordinances or parts of ordinances inconsistent herewith are hereby repealed.

This legislation shall take effect following its passage.

## LEGISLATIVE YEAR 2016

**ORDINANCE:**

**O-16-002**

**PURPOSE:**

**Increasing the exemption for solar energy systems**

**ENDORSERS:**

**Mayor Jim Donchess  
Alderman-at-Large Brian S. McCarthy  
Alderman-at-Large Lori Wilshire  
Alderman-at-Large Daniel T. Moriarty  
Alderman-at-Large Mark S. Cookson**

**COMMITTEE  
ASSIGNMENT:**

**FISCAL NOTE:**

Lowers the city's total assessed value for property tax purposes, although exact fiscal impact cannot be determined at this time. For informational purposes, prior to April 1, 2015 the city had a total of 45 solar installations with an original assessment of \$469,700 prior to the application of the current \$5,000 exemption. The total exemption amount was \$155,600 for a net assessment of \$314,100. Since April 1, 2015 the city has issued 214 building permits for solar installations. The total assessment increase for these installations prior to an exemption being applied would be \$6,434,400. The exemption amount applying the \$5,000 to each installation would be \$1,120,000 and the net assessment increase would be \$5,314,400. These numbers do not include 3 proposed large commercial installations that would increase the tax base by a total of \$2,015,000.

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### **ANALYSIS**

This ordinance increases the tax exemption for solar energy systems. The current solar exemption, passed in 1986, is up to \$5,000 of the assessed value. This legislation increases the amount of the exemption to the total assessed value of the system. This legislation is authorized by RSA 72:62, using the procedure outlined in RSA 72:27-a.

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**Approved as to form:**

**Office of Corporation Counsel**

**By:**

  
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**Date:**

1-11-16