Biogas or synthetic gas energy systems, solar energy systems, and wind energy systems are exempt from general property tax. The exemption does not include equipment or components that are part of a conventional energy system.

Biogas or synthetic gas energy systems are:

- equipment which directly converts organic material (other than oil, natural gas and coal products) into biogas or synthetic gas
- equipment which generates electricity, heat or compressed natural gas exclusively from biogas or synthetic gas
- equipment used exclusively for direct transfer or storage of biomass, biogas or synthetic gas
- Any structure or portion of a structure used exclusively to shelter or operate the above equipment

Solar energy systems are equipment which directly converts solar energy, and then transfers or stores solar energy into usable forms of thermal or electrical energy.

Wind energy systems are equipment which converts energy from the wind, and then transfers or stores that energy into usable forms of energy.

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