

## 125th MAINE LEGISLATURE

## FIRST REGULAR SESSION-2011

**Legislative Document** 

No. 965

H.P. 709

House of Representatives, March 8, 2011

Resolve, Directing the Bureau of Revenue Services To Provide Guidance Regarding the Valuation of Residential Alternative Energy Infrastructure

Reference to the Committee on Taxation suggested and ordered printed.

HEATHER J.R. PRIEST Clerk

Presented by Representative FLEMINGS of Bar Harbor. Cosponsored by Senator TRAHAN of Lincoln and

Representatives: BERRY of Bowdoinham, BICKFORD of Auburn, BRYANT of Windham.

**Sec. 1. Affordable housing valuation. Resolved:** That the Department of Administrative and Financial Services, Bureau of Revenue Services, referred to in this resolve as "the bureau," shall review the factors that should be considered by the municipal assessors when determining just value of property that constitutes alternative energy infrastructure designed to use alternative energy resources for residential heating, cooling or other purposes. The bureau shall prepare guidance to be provided to municipal assessors that indicates the preferred valuation approach that results in the most accurate determination of just value.

9 SUMMARY

 This resolve directs the Department of Administrative and Financial Services, Bureau of Revenue Services to develop guidance for municipalities with regard to the valuation of alternative energy infrastructure used for residential purposes.