



CITY OF DOVER

ENERGY COMMISSION RENEWABLE ENERGY TAX EXEMPTION COMMITTEE MINUTES

Meeting Type: **Regular Meeting**
Meeting Location: **First Floor Conference Room, City Hall – 288 Central Ave.**
Meeting Date: **Wednesday, January 22, 2020**
Meeting Time: **5:00 PM**

1. Welcome

Members Present: Vincent Lyon, Susan Smith, Deborah Thibodeaux, Michael Behrmann

2. Citizen's Forum

No citizens in attendance.

3. New Business

Subcommittee meeting to review and provide feedback concerning a Resolution provided by Councilor Shanahan regarding the codifying of establishing a City tax exemption for the installation of solar energy on residential properties.

The subcommittee investigated what other towns have for exempted status. 135 municipality currently have enacted an exemption.

Considered and discussed pros and cons of changing taxing and placing a specific ceiling on the valuation, as currently presented in the Resolution. The members utilized the explicit language of the state enabling statute to help determine legislative intent. The following language helped the members better realize that the intent did not appear to indeed a cap on the valuation.

Per RSA 72:61-72, "The goal of the exemption is to create a tax neutral policy within a municipality that neither increases a individuals property tax nor decreases the municipalities tax revenues."

The members arrived at the understanding that placing such a cap could actually create more of a burden on the city should the exemption be put into place as currently proposed. The concern centered on the potential burden on the assessor's office to come up with some standardized and fair approach, especially given the idea of placing a valuation cap. Moreover, the group felt there might be a backlash to putting a cap in given citizens may feel they shouldn't be limited in what size system they can install because of an arbitrary value cap from the City.

The members did recommend the continuation of keeping a city inventory for these systems.

Also discussed the idea of trying to push to include more renewable energy technologies into this concept and would like to bring this issue up at the forthcoming meeting.

The group also discussed commercial vs. residential scenarios and considered the idea of expanding this to commercial facilities as well.



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To conclude, the committee members recommend the continuation of the tax exemption for residential solar energy systems in the City but that the resolution should not contain a monetary cap for the cost of these systems.

4. Other Business

None.

5. Adjournment

Vincent Lyon moved to adjourn. Susan Smith seconded. Vote unanimous.