

THE CITY OF WARWICK
STATE OF RHODE ISLAND

CHAPTER 74
TAXATION

ARTICLE II
EXEMPTION FROM PROPERTY TAX

No..... Date.....

Approved.....Mayor

AN ORDINANCE AMENDING SECTION 74-52 OF THE CODE OF ORDINANCES TO
CONFORM THE TAX LEVIES AND EXEMPTIONS OF RENEWABLE ENERGY
SYSTEMS WITH RHODE ISLAND GENERAL LAWS, AND REQUIRE CERTAIN
DOCUMENTATION TO BE SUBMITTED TO THE CITY OF WARWICK

Be it ordained by the City of Warwick:

Section I: Chapter 74, Article II of the City of Warwick Code of Ordinances is hereby amended
as follows:

Sec. 74-52. Renewable energy system tax exemption.

~~(a) An application for a renewable energy system tax exemption pursuant to chapter 3 of title
44, section 21, must be made to the city assessor no later than March 15 of each year, on forms to
be supplied by that office.~~

~~(b) The exemption allowed for under this section shall be from any additional assessment
added by the assessor for such a system once installed and operational.~~

(a) Authority.

(1) Pursuant to R.I.G.L. § 44-3-3(a)(48) and (49), residential and manufacturing properties
that install renewable energy systems are exempt from local taxation.

(2) Pursuant to R.I.G.L. § 44-5-3(c) through (e), commercial renewable energy systems
shall be subject to a tangible tax payment to the municipality through rules and regulations that
have been adopted by the Rhode Island Office of Energy Resources (RIOER) for all commercial

1 renewable energy systems.

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3 (3) Pursuant to R.I.G.L. § 44-3-21, city or town councils of the various cities and towns
4 may, by ordinance, exempt from taxation any renewable energy system located in the city or town.

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6 (b) Tax levies and exemptions.

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8 (1) In accordance with R.I.G.L. § 44-5-3(c), the City of Warwick hereby authorizes its
9 assessor to levy a tax on renewable energy tangible property as defined in R.I.G.L. § 39-26-5 in
10 accordance with the rules and regulations executed by the RIOER.

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12 (2) In accordance with R.I.G.L. § 44-3-21, the City of Warwick hereby exempts from
13 tangible personal property taxation commercial net metered renewable energy systems whose sole
14 purpose is to offset electricity bills and not to sell power back to the electric distribution system.

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16 (3) Notwithstanding any exemption from tangible personal property taxation, the City of
17 Warwick through its assessor retains the right to tax all land, buildings and other improvements
18 located on such properties at fair market value.

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20 (c) Documentation.

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22 (1) Property owners installing renewable energy systems shall be required to provide the
23 interconnection application between the renewable energy developer and the electric distribution
24 company and any documentation of the program enrollment (e.g., renewable energy growth or net
25 metering enrollment forms) to the City of Warwick indicating if the renewable energy system is
26 net-metered or if the system is selling a portion or all of the energy produced back to the electric
27 distribution company under the renewable energy growth program. A copy of the final
28 interconnection service agreement executed between the renewable energy developer and electric
29 distribution company shall be provided to the City of Warwick prior to construction of the
30 renewable energy system.

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32 (2) Copies of all applications, documentation of the program enrollment, the final
33 interconnection service agreement(s) and any other documentation relevant to any renewable
34 energy system as determined by the tax assessor, shall be provided to the tax assessor.

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37 Section II: This Ordinance shall take effect upon passage and publication as prescribed by law.

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39 SPONSORED BY: COUNCILMAN GEBHART

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41 COMMITTEE: FINANCE

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