

SOLAR ENERGY FACILITIES TAXATION ACT (EXCERPT)
Act 108 of 2023

211.1158 Qualified facility; annual form; nameplate capacity.

Sec. 8.

(1) An owner or lessee that claims an exemption under this act shall provide to the qualified local governmental unit an annual form as of December 31 of each year indicating the nameplate capacity in alternating current of the qualified facility. The annual form must be filed in the manner and form prescribed by the commission and must include, but not be limited to, the addition to the facility or retirement from the facility of any equipment during that year.

(2) The assessor of each qualified local governmental unit in which there is a qualified facility with respect to which 1 or more certificates have been issued and are in force shall determine annually as of December 31 the assessed value, taxable value, and nameplate capacity of each qualified facility separately.

History: 2023, Act 108, Imd. Eff. July 27, 2023