The Office of Energy Resources worked with the RI League of Cities and Towns, RI Tax Assessors Organization and the renewable energy community on a model renewable taxation ordinance in the Summer/Fall 2016. It is recommended that municipalities adopt both solar siting and renewable taxation ordinances at the same time to ensure that both Planning and Taxation Offices know what the rules are before solar applications are submitted. As of August 2018, 18 municipalities have adopted taxation ordinances.

An Amendment to Chapter 74 of the
Code of Ordinance of the Town of Tiverton

TAXATION OF RENEWABLE ENERGY SYSTEMS

Chapter 74 of the Code of Ordinance, Town of Tiverton, entitled "Taxation" is hereby amended by adding the following section:

Chapter 74 Article __. Taxation of Renewable Energy Systems

a. In accordance with Section 44-5-3 (c) of the RI General Laws and the Town of Tiverton hereby authorizes its Assessor to levy a tax on renewable energy tangible property of commercial energy systems as defined in 39-26-5 in accordance with the rules and regulations executed by the Rhode Island Office of Energy Resources, or as amended from time to time.

b. Written notification of a renewable energy system subject to this tax shall be made to the Town Tax Assessor at the time an application is filed for a Building permit.

c. The adopted tangible tax value and formula shall become effective for any commercial renewable energy project that executes an interconnection service agreement with the electric distribution company.

d. If at any time a commercial renewable energy system has been decommissioned or abandoned as defined in Zoning Article XXIV, the tangible tax formula shall no longer apply effective December 31st of the following year.

e. The provisions of this ordinance are severable, and the invalidity of any section, subsection, paragraph or other part of this ordinance shall not affect the validity or effectiveness of the remainder of the ordinance.

This ordinance shall take effect upon passage.