

# Harvard Solar Garden I, LLC

PO Box 469  
Harvard, MA 01451  
Phone: 781-258-8436 Fax: 978-456-0330  
E-Mail: [Harvard.communitysolar@gmail.com](mailto:Harvard.communitysolar@gmail.com)  
Web: [hsgarden.org](http://hsgarden.org)

April 9, 2013

Joint Committee on Revenue  
Stae House Room A-2  
Boston, MA 02133

Subject: RE: SB 1329, An Act relative to the equitable taxation of solar systems

I am writing to respectfully request that SB 1329, An Act relative to the equitable taxation of solar systems, receive a favorable report.

Further, I ask that an additional provision be considered, to specifically exempt shares in "Community Shared Solar" systems. The purpose of such exemption would be to give comparable treatment to systems installed on properties serving the energy needs of that property.

In communities around the commonwealth, such systems are being developed to address residential and small business properties unable to install PV solar, by reason of excess shade, poor solar orientation, or structural limitations. Although more expensive than direct on-site installation, such systems are economically feasible because of virtual net metering tariffs established in conjunction with the Green Communities Act. The Massachusetts Clean Energy Center (MassCEC) is awarding Commonwealth Solar grants on the same basis as if the systems were being installed on premises. The prospect of value-based assessment for local taxation threatens to make otherwise viable projects uneconomic to implement.

Included herewith is revised language for SB 1329. Also included is a definition of "Community Shared Solar", likening it to an easement from a suitable property to the disadvantaged property. Finally, included is a project report, describing the experience of our project, a community shared solar initiative in the town of Harvard. We have overcome all obstacles of zoning and permitting, and have a project ready to go supporting 40 residential and/or small business owners, if we can get assurance on the question of exemption.

Sincerely,



Worth Robbins, Manager  
Harvard Solar Gardens I, LLC