



*The League of Women Voters of Oregon is a 102-year-old grassroots nonpartisan political organization that encourages informed and active participation in government. We envision informed Oregonians participating in a fully accessible, responsive, and transparent government to achieve the common good. LWVOR Legislative Action is based on advocacy positions formed through studies and member consensus. The League never supports or opposes any candidate or political party.*

February 2, 2022

To: [Senate Energy and Environment Committee](#)  
Senator Kate Lieber, Chair

Re: [SB 1519](#)– Property Tax Exemption for Community Solar Projects - **SUPPORT**


Because the League of Women Voters of Oregon believes that climate change is a serious threat facing our nation and planet, LWVOR supports climate goals and policies that are consistent with the best available climate science and that will ensure a stable climate system for future generations. We follow the state budget and support investments, including tax exemptions, that will encourage the development of renewable energy.

We agree that the proportion of a community solar project that is owned by residential customers or leased by residential subscribers should receive a property tax exemption just as certain alternative energy systems already receive one. The use of the nameplate capacity of the project that is allocated to the ownership or subscriptions to determine the proportion seems reasonable.


**We are glad that this bill extends the sunset for the tax exemptions for these projects from 2023 to 2029.**

We approve of the clarification in ORS 756.386, which defines the Community Solar Program, that a “subscription” shall be considered a “lease” for purposes of two sections in ORS 370, “Property Subject to Taxation; Exemptions”.

Thank you for this opportunity to testify.

  
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