

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

211.1153 Solar energy districts; establishment by resolution; written notice; discretionary approval.

Sec. 3.

(1) One or more solar energy districts may be established in a qualified local governmental unit in any of the following ways:

(a) Pursuant to subsections (2) to (4), by resolution of the legislative body of the qualified local governmental unit that has a zoning ordinance within its zoning jurisdiction.

(b) By the existence or establishment of a zoning ordinance designating the area within the qualified local governmental unit where a qualified solar energy facility can be located as a permitted or special use. Subsections (2) to (4) do not apply to a solar energy district established under this subdivision.

(c) All land within an unzoned qualified local governmental unit is to be considered a solar energy district for purposes of this act, unless the qualified local governmental unit, before receiving an application under section 5, establishes a solar energy district by resolution of its governing body, which action is not subject to subsections (2) and (3).

(2) The legislative body of a qualified local governmental unit may establish a solar energy district on its own initiative or upon a written request filed by the owner or owners of real property comprising more than 50% of all taxable value of the property located within a proposed district. The written request must be filed with the clerk of the qualified local governmental unit.

(3) Before adopting a resolution establishing a district, the legislative body shall give written notice by certified mail to the legislative body of each taxing unit that levies ad valorem property taxes in the proposed district and the owners of all real property in the proposed district and shall set a public hearing on the establishment of the district at which any of those owners, taxing units, and any other resident or taxpayer of the qualified local governmental unit may appear and be heard. The legislative body shall give public notice of the hearing not less than 10 days or more than 30 days before the date of the hearing. Public notice under this subsection must be provided by online posting on the qualified local governmental unit's website if online posting is available and by physical posting in a location open to the public in the office of the qualified local governmental unit.

(4) The actions by a qualified local governmental unit to either approve or disapprove a solar energy district within this act are discretionary and are for solar energy facilities tax purposes only.

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