NEBRASKA
Good Life. Great Service.
DEPARTMENT OF REVENUE

Directive 24-3

Supersedes Directive 23-3

September 30, 2024

ASSESSMENT OF RENEWABLE ENERGY GENERATION FACILITIES

Purpose

This directive advises county assessors on the assessment and valuation of renewable energy generation facilities.

Statutory and Regulatory Authority

Neb. Rev. Stat. §77-6201 established a nameplate capacity tax, which replaced the local assessment and taxation of the tangible personal property of renewable energy generation facilities.

Neb. Rev. Stat. §77-6202 defines a renewable energy generation facility and nameplate capacity.

A renewable energy generation facility means (a) a facility that generates electricity using wind as the fuel source or (b) a facility that generates electricity using solar, biomass, and landfill gas as the fuel source if the facility was installed on or after January 1, 2016, and has a nameplate capacity of one hundred kilowatts or more.

Nameplate capacity means the capacity of a renewable energy generation facility to generate electricity as measured in megawatts, including fractions of a megawatt based on the facility's alternating current capacity.

Neb. Rev. Stat. §77-202(9) defines the depreciable tangible personal property that is exempt from property taxation as follows:

Any depreciable tangible personal property used directly in the generation of electricity using wind as the fuel source shall be exempt from the property tax levied on depreciable tangible personal property. Any depreciable tangible personal property used directly in the generation of electricity using solar, biomass, or landfill gas as the fuel source shall be exempt from the property tax levied on depreciable tangible personal property if such depreciable tangible personal property was installed on or after January 1, 2016, and has a nameplate capacity of one hundred kilowatts or more. Depreciable tangible personal property used directly in the generation of electricity using wind, solar, biomass, or landfill gas as the fuel source includes, but is not limited to, wind turbines, rotors and blades, towers, solar panels, trackers, generating equipment, transmission components, substations, supporting structures or racks, inverters, and other system components such as wiring, control systems, switchgears, and generator step-up transformers.

Procedure and Implementation

Personal Property:

The tangible personal property of a renewable energy facility is exempt from property taxation, as long as it is:

a) used directly in the generation of electricity;

b) uses wind as the fuel source OR uses solar, biomass, or landfill gas as the fuel source and was installed on or after January 1, 2016; and

c) has a nameplate capacity of 100 kilowatts or more.

"Supporting structures" are included in the definition of the depreciable tangible personal property that is exempt from taxation when used directly in the generation of electricity in a renewable energy facility. These "supporting structures" are the portion of the tower that holds the generator and the propellers, including any load-bearing beams or girders. This does not include any of the real property upon which the tower is placed.

Real Property:

The real property of the facility is subject to local assessment. The land associated with the facility is not agricultural land as defined in Neb. Rev. Stat. §77-1359 and should be valued at 100% of market value. However, Neb. Rev. Stat. §77-6203(4) indicates that the presence of one or more renewable geneneration facilities or supporting infrastructure shall not be a factor in the assessment, determination of actual value, or classfication under Neb. Rev. Stat. §77-201 of the real property underlying or adjacent to such facilities or infrastructure. County assessors are encouraged to conduct an analysis of market value of the land as though vacant or undeveloped. Land associated with these facilities should be inventoried for administrative reporting purposes as commercial property, commercial site acres, or non-ag other acres, which ever is more appropriate. These acres are not eligible for the agricultural land real property tax credit.

Real property also includes, but is not limited to: concrete pads; foundations; operations and maintenance buildings; road construction; leasehold value; and lease payments. This real property will be assessed at 100% of actual value. See, Neb. Rev. Stat. § 77-103.

If the facility is owned or operated by the federal government, the State of Nebraska, a public power district, a public power and irrigation district, a municipality, a registered group of municipalities, an electric membership association, or a cooperative; or by a customer-generator as defined in Neb. Rev. Stat. §70-2002, then it is exempt from the nameplate capacity tax and real property tax assessment. See, Neb. Rev. Stat. § 77-6203(2)(a).

For the Tax Commissioner

APPROVED:

/s

Sarah R. Scott
Property Tax Administrator
September 30, 2024

Nameplate Capacity Tax FAQ

This guidance document is advisory in nature but is binding on the Nebraska Department of Revenue (DOR) until amended. A guidance document does not include internal procedural documents that only affect the internal operations of DOR and does not impose additional requirements or penalties on regulated parties or include confidential information or rules and regulations made in accordance with the Administrative Procedure Act. If you believe that this guidance document imposes additional requirements or penalties on regulated parties, you may request a review of the document.

This guidance document may change with updated information or added examples. DOR recommends you do not print this document. Instead, **sign up for the subscription service** at revenue.nebraska.gov to get updates on your topics of interest.

Are foundations, roads, buildings, land leases, leasehold value, etc. subject to tax? –

Yes. All real property continues to be assessed and taxed. Please **contact your county assessor** to determine how this property is assessed in your county. Actual taxes are based on the tax levy each year and cannot be predetermined.

Who pays the real property taxes if the land is being leased? –

The landowner is responsible for the real property taxes. While landowners and lessees will frequently designate who is

responsible for real property taxes through the terms of the lease, this would be a contractual relationship and does not

Is a land lease payment to the landowners considered income? –

It is best to speak to your legal counsel or tax preparer to determine what impact a lease payment would have on your federal income tax.

Does the property owner where the renewable energy generation facility is located pay income taxes or any other taxes on income received from the lease? –

It is best to speak to your legal counsel or tax preparer to determine what impact a lease payment would have on your federal income tax.

What is a leasehold value, who determines it, and how is it taxed? –

A leasehold value is the right held by the lessee to use and occupy real estate for a stated term under the conditions specified in the lease. Determining leasehold value may not be very useful; however, market rents of adjoining ground (without the renewable energy generation facility) may still be relevant information in determining market value under an

How much does the renewable energy generation facility pay in nameplate capacity tax, and where does the tax money go? –

The nameplate capacity tax is $3,518 per megawatt. In the first year of operation, the nameplate capacity tax is prorated based on the number of days the renewable energy generation facility is in operation. 100% of the nameplate capacity tax that is remitted to the Nebraska Department of Revenue is distributed to the county treasurer. The tax is further

Is there an additional tax of any kind on the renewable energy generation facility? For instance, on my property (real property and depreciable tangible property), I pay property taxes and I pay taxes on income produced from that property.

As stated in Neb. Rev. Stat. § 77-6201(1): "The purpose of the nameplate capacity tax levied under section 77-6203 is to replace property taxes currently imposed on renewable energy infrastructure and depreciated over a short period of time in a way that causes local budgeting challenges and increases upfront costs for renewable energy developers." The

Does the county receive any other taxes from the real property of the renewable energy generation facility (concrete pads, foundations, operations and maintenance buildings, road construction, leasehold value, and lease payments)?

Real property associated with the renewable energy generation facility is still taxable. **Directive 23-3, Assessment of Renewable Energy Generation Facilities**,

How is the land under a renewable energy generation facility valued?

Changed by Directive 24-3

Land under any renewable energy generation facility – wind, solar, landfill gas, or biomass – will continue to be classified and valued as if the generation facility did not exist, according to **Neb. Rev. Stat. § 77-6203(4)**. This means land that is currently classified as agricultural and horticultural land will

77-6201. Legislative findings and declarations.

The Legislature finds and declares:

(1) The purpose of the nameplate capacity tax levied under section 77-6203 is to replace property taxes currently imposed on renewable energy infrastructure and depreciated over a short period of time in a way that causes local budgeting challenges and increases upfront costs for renewable energy developers;

(2) The nameplate capacity tax should be competitive with taxes imposed directly and indirectly on renewable energy generation and development in other states;

(3) The nameplate capacity tax should be fair and nondiscriminatory when compared with other taxes imposed on other industries in the state; and

(4) The nameplate capacity tax should not be singled out as a source of General Fund revenue during times of economic hardship.

Source: Laws 2010, LB1048, § 12; Laws 2015, LB424, § 4.

77-6202. Terms, defined.

For purposes of sections 77-6201 to 77-6204:

(1) Commissioned means the renewable energy generation facility or energy storage resource has been in commercial operation for at least twenty-four hours. A renewable energy generation facility is not in commercial operation unless the renewable energy generation facility is connected to the electrical grid or to the end user if the renewable energy generation facility is a customer-generator as defined in section 70-2002;

(2) Energy storage resource has the same meaning as in section 70-1001.01;

(3) Nameplate capacity means the capacity of (a) a renewable energy generation facility to generate electricity as measured in megawatts, including fractions of a megawatt, or (b) an energy storage resource to store electricity as measured in megawatts, including fractions of a megawatt. Nameplate capacity shall be determined based on the alternating current capacity of the facility or resource; and

(4) Renewable energy generation facility means (a) a facility that generates electricity using wind as the fuel source or (b) a facility that generates electricity using solar, biomass, or landfill gas as the fuel source if such facility was installed on or after January 1, 2016, and has a nameplate capacity of one hundred kilowatts or more.

Source: Laws 2010, LB1048, § 13; Laws 2015, LB424, § 5; Laws 2020, LB76, § 1; Laws 2026, LB1010, § 14.
Effective Date: July 18, 2026

77-6203. Nameplate capacity tax; annual payment; exemptions; Department of Revenue; duties; owner; file report; interest; penalties.

(1)(a) The owner of a renewable energy generation facility annually shall pay a nameplate capacity tax equal to the total nameplate capacity of the commissioned renewable energy generation facility multiplied by a tax rate of three thousand five hundred eighteen dollars per megawatt.

(b) The owner of an energy storage resource with a nameplate capacity of one hundred kilowatts or more annually shall pay a nameplate capacity tax equal to the total nameplate capacity of the commissioned energy storage resource multiplied by a tax rate of three thousand five hundred eighteen dollars per megawatt.

(2) No tax shall be imposed on a renewable energy generation facility or energy storage resource:

(a) Owned or operated by the federal government, the State of Nebraska, a public power district, a public power and irrigation district, an individual municipality, a registered group of municipalities, an electric membership association, or a cooperative; or

(b) That is a customer-generator as defined in section 70-2002.

(3) No tax levied pursuant to this section shall be construed to constitute restricted funds as defined in section 13-518 for the first five years after the renewable energy generation facility or energy storage resource is commissioned.

(4) The presence of one or more renewable energy generation facilities, energy storage resources subject to the nameplate capacity tax, or supporting infrastructure shall not be a factor in the assessment, determination of actual value, or classification under section 77-201 of the real property underlying or adjacent to such facilities, resources, or infrastructure.

(5)(a) The Department of Revenue shall collect the tax due under this section.

(b) The tax shall be imposed beginning the first calendar year the renewable energy generation facility is commissioned or the first calendar year the energy storage resource has a nameplate capacity of one hundred kilowatts or more. A renewable energy generation facility that uses wind as the fuel source which was commissioned prior to July 15, 2010, shall be subject to the tax levied pursuant to sections 77-6201 to 77-6204 on and after January 1, 2010. The amount of property tax on depreciable tangible personal property previously paid on a renewable energy generation facility that uses wind as the fuel source which was commissioned prior to July 15, 2010, which is greater than the amount that would have been paid pursuant to sections 77-6201 to 77-6204 from the date of commissioning until January 1, 2010, shall be credited against any tax due under Chapter 77, and any amount so credited that is unused in any tax year shall be carried over to subsequent tax years until fully utilized.

(c)(i) The tax for the first calendar year shall be prorated based upon the number of days remaining in the calendar year after the renewable energy generation facility is commissioned or after the energy storage resource reaches nameplate capacity of one hundred kilowatts or more.

(ii) In the first year in which a renewable energy generation facility or energy storage resource is taxed or in any year in which additional commissioned nameplate capacity is added to a renewable energy generation facility or energy storage resource, the taxes on the initial or additional nameplate capacity shall be prorated for the number of days remaining in the calendar year.

(iii) When a renewable energy generation facility or energy storage resource is decommissioned or made nonoperational by a change in law during a tax year, the taxes shall be prorated for the number of days during which the renewable energy generation facility or energy storage resource was not decommissioned or was operational.

(iv) When the capacity of a renewable energy generation facility or energy storage resource to produce or store electricity is reduced but the renewable energy generation facility or energy storage resource is not decommissioned, the

nameplate capacity of the renewable energy generation facility or energy storage resource is deemed to be unchanged.

(6)(a) On March 1 of each year, the owner of a renewable energy generation facility or an energy storage resource shall file with the Department of Revenue a report on the nameplate capacity of the facility or resource for the previous year from January 1 through December 31. All taxes shall be due on April 1 and shall be delinquent if not paid on a quarterly basis on April 1 and each quarter thereafter. Delinquent quarterly payments shall draw interest at the rate provided for in section 45-104.02, as such rate may from time to time be adjusted.

(b) The owner of a renewable energy generation facility or energy storage resource is liable for the taxes under this section with respect to the facility or resource, whether or not the owner of the facility or resource is the owner of the land on which the facility or resource is situated.

(7) Failure to file a report required by subsection (6) of this section, filing such report late, failure to pay taxes due, or underpayment of such taxes shall result in a penalty of five percent of the amount due being imposed for each quarter the report is overdue or the payment is delinquent, except that the penalty shall not exceed ten thousand dollars.

(8) The Department of Revenue shall enforce the provisions of this section. The department may adopt and promulgate rules and regulations necessary for the implementation and enforcement of this section.

(9) The Department of Revenue shall separately identify the proceeds from the tax imposed by this section and shall pay all such proceeds over to the county treasurer of the county where the renewable energy generation facility or energy storage resource is located within thirty days after receipt of such proceeds.

Source: Laws 2010, LB1048, § 14; Laws 2011, LB360, § 4; Laws 2015, LB424, § 6; Laws 2016, LB824, § 14; Laws 2019, LB512, § 29; Laws 2026, LB1010, § 15.
Effective Date: July 18, 2026

Annotations

The nameplate capacity tax is an excise tax, not a property tax. Banks v. Heineman, 286 Neb. 390, 837 N.W.2d 70 (2013).

77-6204. County treasurer; distribute revenue; calculation.

(1) The county treasurer shall distribute all revenue received from the Department of Revenue pursuant to section 77-6203 as follows:

(a) Five percent of such revenue shall be distributed to the community college area in which the renewable energy generation facility or energy storage resource is located; and

(b) The remainder of such revenue shall be distributed to local taxing entities which, but for such personal property tax exemption, would have received distribution of personal property tax revenue from depreciable personal property used directly in the generation of electricity using wind, solar, biomass, or landfill gas as the fuel source or used in the storage of electricity by an energy storage resource.

(2) A local taxing entity's status as eligible for distribution under subdivision (1)(b) of this section shall not be affected when and if (a) the net book value of personal property used directly in the generation of electricity using wind, solar, biomass, or landfill gas as the fuel source becomes zero or (b) the net book value of personal property used in the storage of electricity by an energy storage resource becomes zero.

(3) A local taxing entity's status as eligible for distribution under subdivision (1)(b) of this section shall be affected by (a) the disposal of all of the exempt depreciable personal property used directly in the generation of electricity using wind, solar, biomass, or landfill gas as the fuel source or (b) the disposal of all of the exempt depreciable personal property used in the storage of electricity by an energy storage resource.

(4) The distribution to each eligible local taxing entity under subdivision (1)(b) of this section shall be calculated by determining the amount of taxes that the eligible local taxing entity levied during the taxable year and dividing this amount by the total tax levied by all of the eligible local taxing entities during the year.

Each eligible entity's resulting fraction shall then be multiplied by the amount of revenue available for distribution pursuant to subdivision (1)(b) of this section to determine the portion of such revenue due each local taxing entity.

(5) The Department of Revenue shall not retain any revenue collected pursuant to sections 77-6201 to 77-6204 for distribution, use, transfer, pledge, or allocation to or from the General Fund.

Source: Laws 2010, LB1048, § 15; Laws 2015, LB424, § 7; Laws 2025, LB50, § 1; Laws 2026, LB1010, § 16.
Effective Date: July 18, 2026

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Renewable Energy Generation Facilities Operating in Nebraska

Reporting Period of 01/01/2024 to 12/31/2024

Tax Year 2024

Name of Facility	C-BED[a]	County	Connected To The Grid	Type of Facility	Number of Turbines/Panels	Megawatts of Each Turbine or Panel[b]	Total Nameplate Capacity in Megawatts[c]	2024 Annual Nameplate Tax Megawatts X $3,518[d]	Comment
Ainsworth Wind Energy Facility		Brown	Exempt	Wind Turbines	36	1.65	59.40	Exempt	
Anthony Kush		Platte	6/5/2018	Solar Panels	845	0.00034	0.25	$880.00	
Atkinson Treatment Plant Solar/City of Atkinson		Holt	Exempt	Solar Panels	668	0.000315	0.21	Exempt	
B & R Solar LLC		Custer	5/28/2016	Solar Panels	1393	0.000215	0.30	$1,055.00	
BCSB		Burt	6/21/2021	Solar Panels	2418	0.000385	0.66	$2,322.00	
BCSB		Dodge	6/21/2021	Solar Panels	2418	0.000385	0.66	$2,322.00	
Blowers Farms, LLC		Custer	8/18/2016	Solar Panels	1368	0.000285	0.30	$1,055.00	
Broken Bow II Wind, LLC		Custer	12/1/2012	Wind Turbines	43	1.7	73.10	$257,166.00	
Broken Bow Wind, LLC		Custer	12/1/2012	Wind Turbines	50	1.6	80.00	$281,440.00	
Carindal Blue Solar (FKA Domino Solar LTD)		Dakota	12/29/2016	Solar Panels	9720	0.000315	3.06	$10,765.00	
CCC-Hastings Renewable Energy	C-BED	Adams	12/29/2016	Wind Turbines	1	1.7	1.70	$5,981.00	
Central City Solar II		Merrick	Exempt	Solar Panels	1584	0.000315	0.50	Exempt	Used year 2021 info
Clifford Sterner		Custer	11/11/2016	Solar Panels	1816	0.000262	0.48	$1,689.00	
Cockerill Fertilizer Inc (Johnson Solar)		Logan	1,822=9/14/2018 1,924=12/21/2017	Solar Panels	3746	0.00033	0.90	$3,166.00	See note [2]
Cottonwood Wind Energy Center		Webster	11/17/2017	Wind Turbines	40	2.3/2.0/1.79	89.70	$315,565.00	
Creston Ridge II LLC		Platte	6/24/2017	Wind Turbines	3	2.3	6.90	$24,274.00	
Creston Ridge, LLC	C-BED	Platte	12/11/2015	Wind Turbines	4	1.7	6.80	$23,922.00	
Crofton Bluff Winds		Knox	11/1/2012	Wind Turbines	22	1.8/3	42.00	$147,756.00	
CS Precision Manufacturing Inc		Scotts Bluff	7/16/2024	Solar Panels	1560	0.00055	0.32	$1,126.00	See note [1]
Cuming County Renewable LLC		Cuming	12/17/2019	Wind Turbines	1	2.5	2.50	$8,795.00	
DG Southwest Solar Portfolio 2019 LLC		Washington	12/13/2019	Solar Panels	17680	0.000395	5.00	$17,590.00	See note [2]
Elkhorn Ridge Wind, LLC	C-BED	Knox	12/23/2008	Wind Turbines	27	3	81.00	$284,958.00	
Elkhorn Solar		Antelope	4/12/2021	Solar Panels	5808	0.0004/0.000395	0.97	$3,448.00	See note [2]
Elkhorn Solar II		Madison	12/30/2020	Solar Panels	6528	0.0004/0.000395/0.0004	2.01	$7,071.00	See note [2]
Elkhorn Solar III		Madison	12/21/2020	Solar Panels	9792	0.0004/0.000395	2.65	$9,323.00	See note [2]
First Solar Sales		Clay	8/10/2021	Solar Panels	2600	0.00045	1.000	$3,514.00	See note [2]
Flat Water Wind Farm, LLC		Richardson	11/3/2010	Wind Turbines	40	1.5	60.00	$211,080.00	
Fremont Solar Farm I		Dodge	Exempt	Solar Panels	4928	0.000315	1.31	Exempt	
Fremont Solar Farm II		Douglas	Exempt	Solar Panels	3888	0.00032	0.98	Exempt	
Gothenburg I Solar Farm		Dawson	Exempt	Solar Panels	3222	0.000325	1.01	Exempt	
Grand Island Solar (FKA AEP Onsite Partners)		Hall	10/25/2018	Solar Panels	4004	0.000325	1.00	$3,518.00	
Grand Prairie Wind Farm		Holt	11/30/2016	Wind Turbines	200	2	400.00	$1,407,200.00	
Hay Stack Wind		Wayne	10/4/2021	Wind Turbines	69	2.4/5.0	298.47	$1,050,017.00	
Holdrege Solar Center, LLC		Lancaster	6/20/2016	Solar Panels	15333	0.000305	3.60	$12,665.00	See note [2]
IGS Orix Solar I, LLC		Dawson	5/29/2017	Solar Panels	12600	0.00031	3.57	$12,559.00	See note [2]
JDRM Solar LLC		Custer	6/6/2016	Solar Panels	1393	0.0003	0.30	$1,055.00	See note [2]
Kimball Wind, LLC	C-BED	Kimball	6/25/2018	Wind Turbines	12	2.5	30.00	$105,540.00	
Laredo Ridge Wind, LLC		Boone	12/21/2010	Wind Turbines	54	1.5	81.00	$284,958.00	
Lincoln Electric System		Lancaster	Exempt	Wind Turbines	2	0.66	1.32	Exempt	
Little Blue Wind		Franklin	12/9/2021	Wind Turbines	13	3	39.00	$137,202.00	
Little Blue Wind		Webster	12/9/2021	Wind Turbines	74	3.0/2.32	217.24	$764,250.00	
Milligan 1 Wind		Saline	5/15/2021	Wind Turbines	99	2/2.75/4.5	300.00	$1,055,400.00	
Pandorf Brothers, LLC		Custer	3/1/2016	Solar Panels	2736	0.00028	0.60	$2,111.00	
Perennial Wind LLC		Fillmore	7/26/2018	Wind Turbines	3	2.3	6.90	$24,274.00	
Platteview Solar LLC		Saunders	3/31/2024	Solar Panels	188728	0.00053/0.000535/0.00054	69.43	$244,255.00	See note [1]
Plum Creek Wind		Wayne	4/11/2020	Wind Turbines	82	2.8	229.60	$807,733.00	
Polk County Renewables	C-BED	Polk	12/19/2018	Wind Turbines	1	2.5	2.50	$8,795.00	
Prairie Breeze Wind Energy, LLC		Boone	5/4/2014	Wind Turbines	19	1.7	32.30	$113,631.00	
Prairie Breeze Wind Energy II LLC		Antelope	12/31/2015	Wind Turbines	28	1.79	50.12	$176,322.00	

Prairie Breeze Wind Energy II LLC		Boone	12/31/2015	Wind Turbines	13	1.79	23.27	$81,864.00	
Prairie Breeze Wind Energy III LLC		Antelope	12/31/2015	Wind Turbines	20	1.79	35.80	$125,944.00	
Prairie Breeze Wind Energy, LLC		Antelope	5/4/2014	Wind Turbines	99	1.7	168.30	$592,079.00	
Rattlesnake Creek		Dixon	12/17/2018	Wind Turbines	101	3.15	318.15	$1,119,252.00	
Robert Kush		Valley	1/1/2022	Solar Panels	525	0.00034	0.15	$528.00	
Schuyler Department of Utilities		Colfax	Exempt	Solar Panels	6055	0.000375/0.000325/0.00032/0.000550/0.000550	2.38	Exempt	
Seward Wind, LLC	C-BED	Seward	12/29/2017	Wind Turbines	1	1.7	1.70	$5,981.00	
Sholes Wind LLC		Wayne	11/4/2019	Wind Turbines	71	2.5/2.3/1.7	159.90	$562,528.00	
Skytown Properties		Colfax	10/1/2019	Solar Panels	900	0.000272	0.24	$844.00	
SoCore 2016 Project Co 2 LLC	C-BED	Buffalo	12/12/2017	Solar Panels	22464	0.32	5.70	$20,052.60	Used year 2021 info
Solar Bundle One LLC		Brown	11/1/2021	Solar Panels	1716	0.0004	0.49	$1,724.00	See note [2]
Solar Bundle Three LLC		Keith	12/31/2022	Solar Panels	4524	0.000445	1.48	$5,207.00	See note [2]
Solar Bundle Two LLC		York	10/1/2022	Solar Panels	9648	0.000445	3.19	$11,222.00	See note [2]
SPPW1, LLC		Franklin	9/7/2022	Wind Turbines	2	2.82	5.64	$19,842.00	
Springview Wind Farm II	C-BED	Keya Paha	11/1/2011	Wind Turbines	2	1.5	3.00	$10,554.00	
Steele Flats Wind, LLC		Gage	10/1/2013	Wind Turbines	12	1.79	21.48	$75,567.00	
Steele Flats Wind, LLC		Jefferson	10/1/2013	Wind Turbines	32	1.79	57.28	$201,511.00	
Sunny Delight LLC		Custer	1/5/2017	Solar Panels	1147	0.0034	0.31	$1,084.00	See note [2]
Superior Solar (FKA AEP OnSite Partners LLC)		Nuckolls	12/28/2018	Solar Panels	3840	0.000325	1.00	$3,518.00	See note [2]
Thunderhead Wind Energy LLC		Antelope	11/16/2022	Wind Turbines	79	2.82/2.3	217.58	$765,446.00	
Thunderhead Wind Energy LLC		Wheeler	11/16/2022	Wind Turbines	29	2.82	81.78	$287,702.00	
Today's Power - Centerville		Lancaster	8/16/2023	Solar Panels	2550	0.000575	1.00	$3,518.00	
Today's Power - Deshler		Thayer	8/24/2023	Solar Panels	2550	0.000575	1.00	$3,518.00	
Today's Power - Ruby		Seward	10/24/2023	Solar Panels	2550	0.000575	1.00	$3,518.00	
Today's Power - St. Paul		Howard	8/16/2023	Solar Panels	2550	0.000575	1.00	$3,518.00	
Today's Power - Stromsburg		Polk	11/21/2023	Solar Panels	2525	0.000575	1.00	$3,518.00	
Today's Power - Tobias		Saline	12/18/2024	Solar Panels	2550	0.000545	0.04	$141.00	See note [1], See note 2
TPW Petersburg, LLC		Boone	10/31/2011	Wind Turbines	27	1.5	40.50	$142,479.00	
Upstream Wind Energy Center		Antelope	12/20/2018	Wind Turbines	81	2.5	202.50	$712,395.00	
Valentine Wind, LLC	C-BED	Cherry	10/1/2014	Wind Turbines	1	1.85	1.85	$6,508.00	
Venango Solar LLC		Perkins	3/21/2017	Solar Panels	400	0.00028	0.11	$387.00	
Venango Solar LLC		Scotts Bluff	3/21/2017	Solar Panels	458	0.000335	0.15	$528.00	
Total Megawatts and Tax							3,651.58	$12,610,225.60	

Nameplate Capacity Tax Statutes: Neb. Rev. Stat. §§ 77-6201 through 77-6204

[a] Community-based energy development projects (C-BED) must complete the C-BED application and receive approval by the Department to qualify for tax free purchases on qualified property

[b] Solar panel wattage is reported in Direct Current.

[c] Pursuant to Neb. Rev. Stat. § 77-6202, Total Nameplate Capacity is reported in Alternating Current.

[d] Totals are exclusive of penalties and interest.

[1] Prorated as required by Neb. Rev. Stat. § 77-6203(5)(c).

[2] Inverter efficiency was used in the tax calculations

If a County is aware of other wind, solar, biomass, or landfill gas facilities being constructed in your county, please contact the Department of Revenue-Property Assessment Division.

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Renewable Energy Generation Facility – Annual Report

Nameplate Capacity Tax

Form to be completed by owner of the facility.

FORM 424-AR

Section A

Name of the Owner of the Facility	Filed _____, 20_____ for Tax Year _____
Street or Other Mailing Address	Nebraska ID Number / Federal ID Number
City / State / Zip Code	Parcel ID Number
Legal Description of Facility and Counties in which the Facility Will Be Built If this information has been previously provided by the renewable energy facility, it can be left blank.	What is the anticipated date that the facility will be connected to the electrical grid or to the end user? If this information has been previously provided by the renewable energy facility, it can be left blank.

For each county, list the county's tax district numbers and number of wind turbines or solar panels within each tax district.

You may need to consult with the county assessor to provide the parcel ID, legal description and tax districts.

Check the Type of Renewable Energy Generation Facility Being Constructed

☐ Wind ☐ Solar ☐ Land Fill Gas ☐ Biomass

Is the facility owned or operated by? (Check all that apply)

☐ Registered Group of Municipalities
☐ Public Power and Irrigation District
☐ Public Power District
☐ Customer-Generator as Defined in Neb. Rev. Stat. § 70-2002
☐ Electric Membership Association
☐ Municipality
☐ Federal Government
☐ State of Nebraska
☐ Cooperative

If you checked any of the above boxes, the owner of the facility is exempt from the payment of the nameplate capacity tax. Being exempt does not relieve the owner from filing the Annual Renewable Energy Generation Report. If this is the first time filing, please provide documentation showing ownership as one of the exempt entities.

If the total nameplate capacity for any facility is 100 kilowatts or greater, the facility is required to remit the nameplate capacity tax to the State of Nebraska. The nameplate capacity tax replaces the property tax that would otherwise be owed on the facility's infrastructure. If the nameplate capacity of the facility is less than 100 kilowatts, it is subject to personal property tax at the local county level.

Section B

Wind

(A) Nameplate Capacity of Each Wind Turbine Measured in Megawatts, including Fractions of a Megawatt	(B) Number of Wind Turbines for Each Nameplate Capacity	(C) Date Connected to the Grid	(D) Percent of the Year the Wind Turbines were Connected to the Grid (in decimal form)	(E) Total (Multiply column A by column B by column D and round to two decimals).

For column D, take the number of days connected to the grid and divide by 365 and round to two decimals. If connected to the grid for the full year, enter '1'.

1	Add totals from column E	1
2	**Annual Nameplate Capacity Tax** (Multiply line 1 by $3,518. Round to the nearest dollar)	2

Section B (cont.)

Solar

(A) Direct Current Rating of Each Solar Panel Measured in Megawatts, including Fractions of a Megawatt	(B) Number of Solar Panels for Each Direct Current Rating	(C) Total Combined Maximum Output Power of Inverter(s) Associated with Panels Reported in Column B in Megawatts Alternating Current	(D) Peak Efficiency of Inverter(s) reported in Column C (in decimal form)	(E) Date Connected to the Grid	(F) Percent of the Year the Solar Panels were Connected to the Grid (in decimal form)	(G) Total Alternating Current Capacity (See instructions.)
For column D, take the number of days connected to the grid and divide by 365 and round to two decimals. If connected to the grid for the full year, enter 1.						

3	Add totals from column G	3
4	**Annual Nameplate Capacity Tax** (Multiply line 3 by $3,518. Round to the nearest dollar)	4

Landfill Gas

5	What is the maximum capacity of the landfill gas facility to generate electricity as measured in megawatts, including fractions of a megawatt?	5
6	Annual Nameplate Capacity Tax (line 5 multiplied by $3,518. Round to the nearest dollar)	6

Biomass

7	What is the maximum capacity of the biomass facility to generate electricity as measured in megawatts, including fractions of a megawatt?	7
8	Annual Nameplate Capacity Tax (line 7 multiplied by $3,518. Round to the nearest dollar)	8

Person to Contact Concerning this Annual Report

Name of Contact Person for Remittance of Nameplate Capacity Tax			Date Submitted
Street Address			Phone Number
City	State	Zip Code	Email Address

Instructions

Who Must File. The owner of the renewable energy facility (facility) is required to complete Section A at least 60 days in advance of constructing a new facility in Nebraska. In addition, the owner of the facility must complete both Sections A and B of the form and submit to the Department of Revenue (DOR) on or before March 1 of each year following the year the facility was connected to the grid. Failure to file this report by March 1 each year will result in a penalty of 5% of the amount due being imposed for each quarter the report is overdue or the payment is delinquent, except that the penalty will not exceed $10,000.

Where to File. After completion, this form should be sent electronically to pat.tech@nebraska.gov.

Total Alternating Current Capacity – Solar. If column C is greater than the product of columns A and B, Total Alternating Current Capacity (Column G) is calculated by multiplying columns A, B, D, and F rounded to two decimal points. If column C is less than the product of columns A and B, Total Alternating Current Capacity is calculated by multiplying columns C, D, and F rounded to two decimal points.

Remittance of Taxes Due. After receipt of the Form 424-AR by the DOR, a remittance Form 424-R will be sent to the owner of the facility for any taxes due.

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Nebraska Nameplate Capacity Tax Remittance

FORM 424-R

Name and Location Address of Renewable Energy Facility	**Please Do Not Write In This Space**
Name of Renewable Energy Facility	
Name of Owner of Renewable Energy Facility	
Street Address	Nebraska ID Number / Federal ID Number
City / State / Zip Code	Nebraska County Name Where the Facility is Located
Type of Renewable Energy Facility ☐ Wind ☐ Solar ☐ Land Fill Gas ☐ Biomass	County's Consolidated Tax District Codes Where the Facility is Located

Nebraska Nameplate Capacity Tax Due

Nameplate capacity tax is due on April 1 and each quarter thereafter.
Based on the renewable facility's Annual Report Form 424-AR filed on or before March 1, the nameplate capacity tax is owed.
The April 1 payment may include any current and prior year tax, interest or penalty due.
Please check the box under the payment being remitted.

Current Tax Year	Total Tax Due	Total Interest Due	Total Penalty Due	Total Due (Total Interest and Penalty are included in April 1 Payment)

April 1 Payment[1]	July 1 Quarterly Payment	October 1 Quarterly Payment	January 1 Quarterly Payment	Total Due
☐	☐	☐	☐	☐

[1]**Prior year tax, interest and penalty, as shown below, should be paid with the current year April 1 quarterly payment.**

Prior Tax Year	Tax Due	Interest Due	Penalty Due	Total Prior Year Balance Due to be Included in April 1 Payment

Person to Contact Concerning this Remittance

Name of Contact Person for Remittance of Nameplate Capacity Tax	Date Submitted
Street Address	Phone Number
City / State / Zip Code	Email Address

Instructions

Payments exceeding $5,000 must be paid electronically. Failure to submit a payment electronically for amounts exceeding $5,000 will result in a $100 penalty. For more information on electronic payments see "Electronic Payment and E-File Mandates." Electronic payments must be transmitted on or before the due date.

Penalty and Interest. Failure to pay taxes due, or underpayment of such taxes shall result in a penalty of 5% of the amount due being imposed for each quarter the report is overdue or the payment is delinquent, except that the penalty shall not exceed $10,000. Interest on the unpaid tax will be assessed at the rate in effect pursuant to Neb. Rev. Stat. § 45-104.02.

If paying by paper check, payments must be postmarked by the U.S. Postal Service on or before the due date. Mail a copy of this remittance along with the paper check to: Nebraska Department of Revenue, PO Box 94818, Lincoln, NE 68509-4818.

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Notice

January 2023

Important Information on Filing and Paying the Nebraska Nameplate Capacity Taxes

Responsibility

When filing the Nebraska Renewable Energy Generation Facility Annual Report, Form 424-AR, with the Nebraska Department of Revenue (DOR), there are requirements that mandate the electronic filing and payment of all nameplate capacity taxes due.

Neb. Rev. Stat. § 77-1784 authorizes the Tax Commissioner to mandate:

- Electronic filing of all tax programs, including renewable energy generation facility returns;
- Electronic payment of nameplate capacity taxes for taxpayers with payments exceeding a threshold amount of $5,000; and
- A $100 penalty for noncompliance in all tax programs, except individual income tax.

The Tax Commissioner has phased in threshold amounts over time to provide notice for taxpayers impacted by the mandates. **If your payments exceed the current threshold of $5,000, you are required to pay electronically.**

How To Pay Electronically

- Go to the DOR website at revenue.nebraska.gov.
- Under the Businesses tab, click on "Make a Payment Only."
- At this link there is information about electronic payment options. The options that apply to the Nameplate Capacity Tax are:
    - **Nebraska e-pay** (The State withdraws funds from your bank account based on the information provided);
    - **ACH Credit** (You work with your bank to deposit funds into the State bank account);
    - **Tele-pay** (Pay by phone) 800-232-0057. The State withdraws funds from your bank account, based on the information provided.

Instructions are provided for each payment type by clicking on this link.

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Calendar for Nameplate Capacity Tax – Renewable Energy Facilities
Nebraska Department of Revenue Property Assessment Division

"Due" Date	Duty	Authority	Responsibility of:
March 1	Renewable Energy Facility Annual Report - Nameplate Capacity Tax, Form 424-AR. Due March 1 of each year following the year the facility is connected to the grid. The annual report is based on the nameplate capacity of the facility for the previous year January 1 through December 31.	§77-6203	Owner of Renewable Energy Facility
April 1	Nameplate Capacity Tax Remittance, Form 424-R, must be included with payment All taxes are due April 1 and become delinquent if not paid on a quarterly basis on April 1 and each quarter thereafter.	§77-6203	Owner of Renewable Energy Facility
	Quarterly tax due and delinquent dates*		
April 1 1st Quarter	Nameplate Capacity Tax Remittance, Form 424-R must be included with payment.	§77-6203	Owner of Renewable Energy Facility
July 1 2nd Quarter	Nameplate Capacity Tax Remittance, Form 424-R must be included with payment.	§77-6203	Owner of Renewable Energy Facility
October 1 3rd Quarter	Nameplate Capacity Tax Remittance, Form 424-R must be included with payment.	§77-6203	Owner of Renewable Energy Facility
January 1 Payment in Full	Nameplate Capacity Tax Remittance, Form 424-R must be included with payment.	§77-6203	Owner of Renewable Energy Facility

***Note:** Failure to pay taxes due, or underpayment of such taxes shall result in a penalty of 5% of the amount due being imposed for each quarter the report is overdue or the payment is delinquent, except that the penalty shall not exceed $10,000. Interest on the unpaid tax will be assessed at the rate in effect pursuant to Neb. Rev. Stat. § 45-104.02

NOTE: For any filing date that falls on a Saturday, Sunday, or legal holiday the next business day shall be the final filing date. *Auth. §49-1201, §49-1202, §49-1203.*