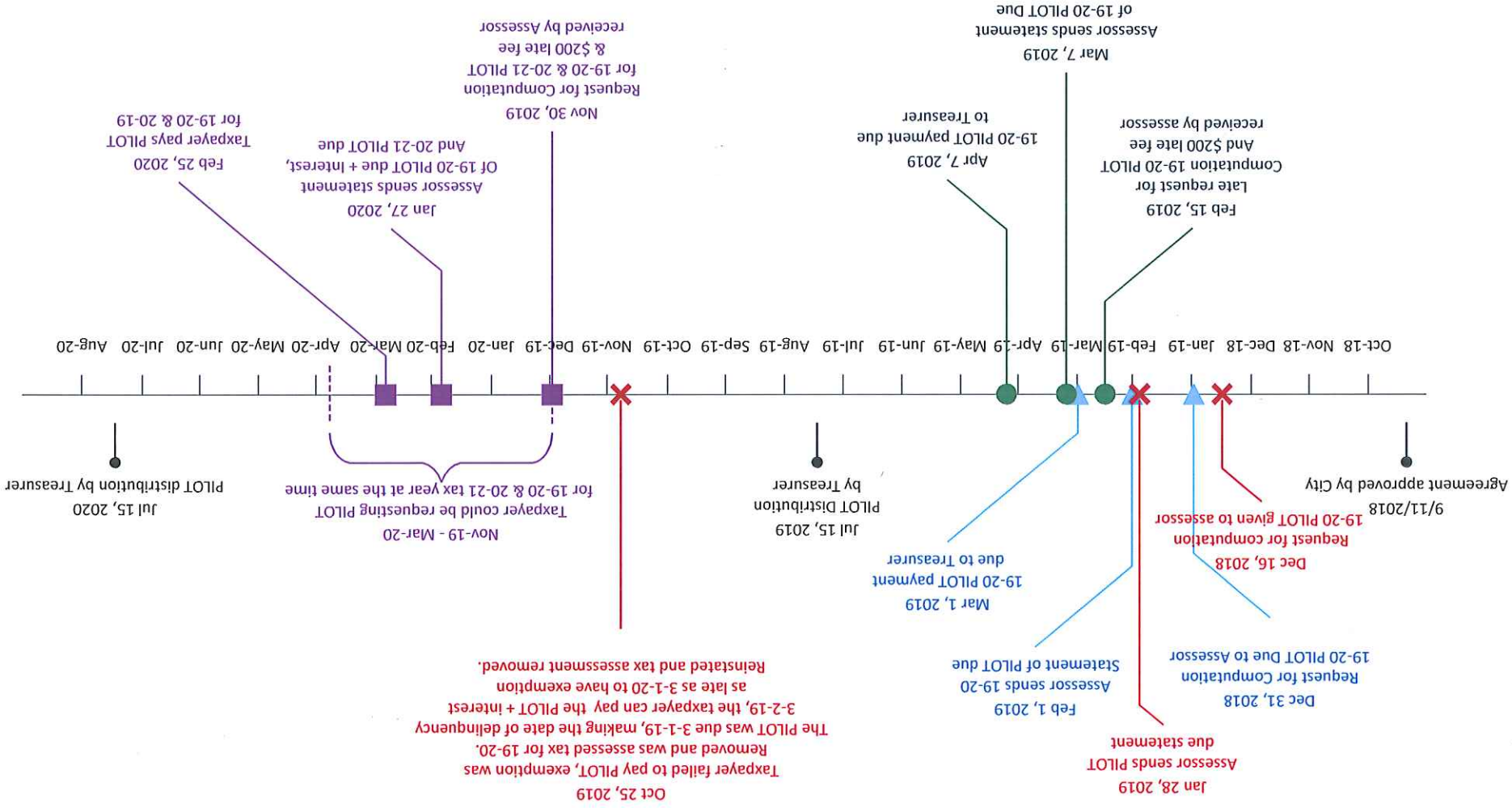


Extreme Filing Example

Timely filed with late PILOT payment Example

Late filing example

Normal Process



Solar PILOT agreement approved by local jurisdiction

BY
DECEMBER
31

Requesting Computation of PILOT

- By Dec 31 Prior to Tax Year – Taxpayer will submit copy of agreement to assessor for computation of in lieu fee.
- Request for computation is filed annually
- \$200 late fee due for late filed request – *there is no late file deadline per statute, the taxpayer has up to 1-year from the date of delinquency to file and pay, so essentially they have up to 1-year for late filing (see consequences of non-payment & disqualification sections below)*

BY
FEBRUARY 1

PILOT Due Statement

- Assessor computes PILOT due & sends the taxpayer a statement. *If the taxpayer requests computation of PILOT after February 1, this statement should be sent as soon as possible and the taxpayer given 30 days to pay – this is consistent with payment period for a timely process..*
- The statement must include:
 - Fee due date by March 1, payable to the county treasurer,
 - the PILOT amount due, and
 - an explanation of the consequences of non-payment. *(see consequences below)*

Consequences of Non-Payment

- Failure to pay the PILOT will result in the exemption being removed, and full tax assessed for the upcoming tax year.
- The exemption may be reinstated **within one-year** of the date of delinquency with the payment of the unpaid PILOT + Interest.
 - The date of the delinquency is the day after the payment was originally due – this may vary depending on the timing of the PILOT due statement from the assessor.
 - Interest is charged at a rate of one and one-third percent per month or fraction of month until paid (311.505(2))
 - Reinstatement of the exemption will require a roll correction to remove the assessed tax.

BY
MARCH 1

PILOT payment due

- By March 1, unless the assessor fails to send PILOT statement timely.
- If PILOT statement is mailed late, the payment is due after mailed – *the statute does not specify a time allowed to pay, but DOR feels that 30 day from the statement date is consistent with the normal payment timeframe (we are considering possible clarification through rule)*

Disqualification

- If the taxpayer fails to pay the PILOT for more than one-year during the agreement term they shall be disqualified from the exemption and PILOT. The missed years do not have to be consecutive.
- The property will be assessed and taxed as normal & be charged a penalty equal to one year of PILOT.
- If disqualified the penalty fee will be distributed using the PILOT distribution schedule, the taxes assessed will follow the regular distribution schedule.

BY JULY 15

Distribution of PILOT

- Treasurer distributes PILOT payment to tax districts.
- Distribution is proportional to the total operational levy amounts (Perm Rate & Local Option only) for all districts the project is located in.