



Renewable Energy Generation Facility Information

FORM
424

Nameplate Capacity Tax
Form to be completed by owner of the facility or the County Assessor.

Name of the Owner of the Facility	Parcel ID Number
Street or Other Mailing Address	If known, what is the anticipated date that the facility will be connected to the electrical grid or to the end user?
City	State
	Zip Code

Legal Description of Facility and County in Which the Facility Will Be Built

Check the type of renewable energy generation facility (facility) being constructed and provide as much additional information as possible using the following questions.

Wind Solar Land Fill Gas Biomass

Wind

1 How many wind turbines will be part of the facility?	1	
2 What is the nameplate capacity of each wind turbine measured in megawatts including fractions of a megawatt?	2	
3 Total nameplate capacity of the facility (line 1 multiplied by line 2).	3	
4 Annual nameplate capacity tax (line 3 multiplied by \$3,518)	4	

Solar

1 How many solar panels will be part of the facility?	1	
2 What is the direct current rating of each solar panel?	2	
3 Total nameplate capacity of the facility (line 1 multiplied by line 2).	3	
4 Annual nameplate capacity tax (line 3 multiplied by \$3,518)	4	

Land Fill Gas

1 What is the maximum capacity of the landfill gas facility to generate electricity as measured in megawatts including fractions of a megawatt?	1	
2 Annual nameplate capacity tax (line 1 multiplied by \$3,518)	2	

Biomass

1 What is the maximum capacity of the biomass facility to generate electricity as measured in megawatts including fractions of a megawatt?	1	
2 Annual nameplate capacity tax (line 1 multiplied by \$3,518)	2	

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.

**sign
here**

Signature of Contact Person _____

Date _____ Phone Number _____

Print Name _____

Email Address _____

Instructions

Who Can File. The owner of the renewable energy generation facility (facility), the county assessor, or other interested party can file this informational document. The filing is used to provide information to the Nebraska Department of Revenue (Department) regarding the construction of a facility.

The information on this form will assist the county assessor and the Department in determining whether the facility will be subject to personal property tax or the nameplate capacity tax.

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