

2.1 (c) The information and advice furnished by the Minnesota Pollution Control
2.2 Agency must include statements as to whether the equipment, device, or real property
2.3 meets a standard, rule, criteria, guideline, policy, or order of the Minnesota Pollution
2.4 Control Agency, and whether the equipment, device, or real property is installed or
2.5 operated in accordance with it. On determining that property qualifies for exemption, the
2.6 commissioner shall issue an order exempting the property from taxation. The equipment,
2.7 device, or real property shall continue to be exempt from taxation as long as the order
2.8 issued by the commissioner remains in effect, except that for attached machinery and
2.9 other personal property used as part of an electric generation system, the exemption under
2.10 this subdivision applies as follows in paragraphs (d) to (h).

2.11 (d) For assessment year 2013, the exemption applies to three-fourths of the value
2.12 of the personal property.

2.13 (e) For assessment year 2014, the exemption applies to one-half of the value of the
2.14 personal property.

2.15 (f) For assessment year 2015, the exemption applies to one-fourth of the value
2.16 of the personal property.

2.17 (g) For assessment year 2016, all exemption orders issued by the commissioner for
2.18 attached machinery and other personal property used as part of an electric generation
2.19 system under this subdivision expire.

2.20 (h) No new exemption applications shall be accepted, nor exemptions granted, for
2.21 attached machinery and other personal property used as part of an electric generation
2.22 system after assessment year 2013.

2.23 **EFFECTIVE DATE.** This section is effective for taxes payable in 2014 and
2.24 thereafter.