§ 483-e. Anaerobic digestion facilities. 1. Structures permanently affixed to land for the purpose of anaerobic digestion of agricultural materials, including structures necessary for the storage and handling of the agricultural materials that are part of the digestion process, together with any equipment necessary for producing, collecting, storing, cleaning and converting biogas into forms of energy and generation, transmission, transporting, use of and/or the sale of biogas or energy on-site, off-site, and/or pursuant to an interconnection agreement with a utility; shall be exempt from taxation, special ad valorem levies and special assessments. "Agricultural materials" includes, but is not limited to, livestock manure, farming wastes and food residuals and other organic wastes associated with food production or consumption with at least fifty percent by weight of its feedstock on an annual basis being livestock manure, farming wastes and crops grown specifically for use as anaerobic digestion feedstock. "Food residuals" means organic material, including, but not limited to, food scraps, food processing residue, and related soiled or unrecyclable paper used in food packaging, preparation or cleanup.

2. The exemption provided by subdivision one of this section shall only be granted upon the application of the owner of the property upon which such structures are located, on a form to be prescribed by the commissioner. Such application shall be filed on or before the appropriate taxable status date with the assessor of the municipality having the power to assess real property. Once an exemption is granted, no renewal thereof shall be necessary.