

Valuation of a Woody Biomass Co-Generation Facility

Seneca Sustainable Energy LLC v Department of Revenue.

Trial before the Oregon Tax Court of the valuation of a biomass co-generation facility for two tax years. Significant factual question was the purchase price a purchaser of the property could have sold the electric output of the facility at the rates found in a power purchase contract. Court reduced the valuation of the facility for both tax years. On appeal to the Supreme Court.

Contact

Cynthia M. Fraser

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