

Community Wind Power

local energy for local people



Content

Preface	3
Community wind farms as joint projects	5
Community wind farms: turning ideas into reality	7
Flowchart for a community wind farm	11
Company types: cooperatives and limited partnerships (GmbH & Co. KG)	13
Cooperatives	13
Limited partnerships	14
Trade tax – more revenue for municipalities.....	17
Reference community wind farms	18
The Hilchenbach community wind farm/ Rothaarwind GmbH & Co. KG	18
Energiegenossenschaft Ingersheim und Umgebung eG	19
The Lübke-Koog community wind farm	20
Literature.....	22
Legal	23

Preface

In 2011, renewables crossed the threshold of 20 percent of Germany's power supply for the first time. Some 22,000 wind turbines across the country made up around eight percent alone. Best of all, wind power offers rural areas and areas with little growth an economic opportunity. Often, such wind turbines are set up in areas close to where people live. Public acceptance of wind power is therefore crucial in this respect. Wind turbines protect the climate, but they can also provide local added value to the benefit of nearby communities depending on how they are financed.

Community ownership represents a democratic alternative to conventional power supply. Every citizen has input whenever decisions are made for their local wind farm. The concept allows local people to play an active role in municipal energy policy. The motto is, "If you can't do it alone, you can do it with others." In the process, the financial means of citizenry is combined with their organizational and technical expertise. The result is an entirely new perspective for local people. They then not only consume power; they also make it.

The brochure entitled "Community wind power – local energy for local people" shows in detail the special things that can happen when wind farms are planned and built with intensive input from local people. The brochure provides an overview of the potential and the experience already gained with various kinds of investment forms for completed wind farm projects.

Germany's energy transition will not be possible without popular acceptance. Community ownership is therefore key to the success of Germany's energy transition. Here, we are not only talking about a technological or ecological transition, but mainly a societal one. This is where community-owned wind farms play a crucial role.



The energy transition is a project for the entire century, and it will only work if everyone chips in. Community ownership therefore sets an example that goes beyond technologies for the generation of renewable energy. Even in the field of power grids and storage, community ownership should be taken seriously as an alternative to conventional models. We hope you enjoy the read!

Best regards,

A handwritten signature in black ink, appearing to read 'H. Albers', with a stylized, flowing script.

Hermann Albers,
President of the German Wind Energy Association



Community wind farms as joint projects

From the development phase to the grid connection, wind farms are projects that require great upfront investments. It is hard for individuals to handle these things alone. But when a group of local people join forces to come up with the funding, contribute expertise, and put in the hours, bigger ideas can become reality. Community-owned wind farms are joint ventures by citizens for citizens. Such projects not only help communities reach their own local climate protection targets, but also promote municipal independence in a decisive area: energy supply. The concept of having wind farms partly financed by the community is not new. In the 1990s, a lot of wind farms that went up in Germany had funding and input from people in the area affected. And community ownership in wind farms continues to be attractive to this day.

What makes a wind farm a community wind farm?

The structure of these wind farms can vary greatly – but they all have direct financial, conceptual, and organizational input from local citizenry. Local residents may be concerned about having turbines taller than 100 meters installed nearby; they may be worried about the impact on the landscape and the effects of beacons atop the turbines. The result can be resistance against the project as early as the planning phase. But local acceptance is far greater when the wind farm is not just a project of out-of-town investors, but is locally owned. After all, active participation – from investments to input during planning and project management – leads people to identify with the wind farm project from the outset.



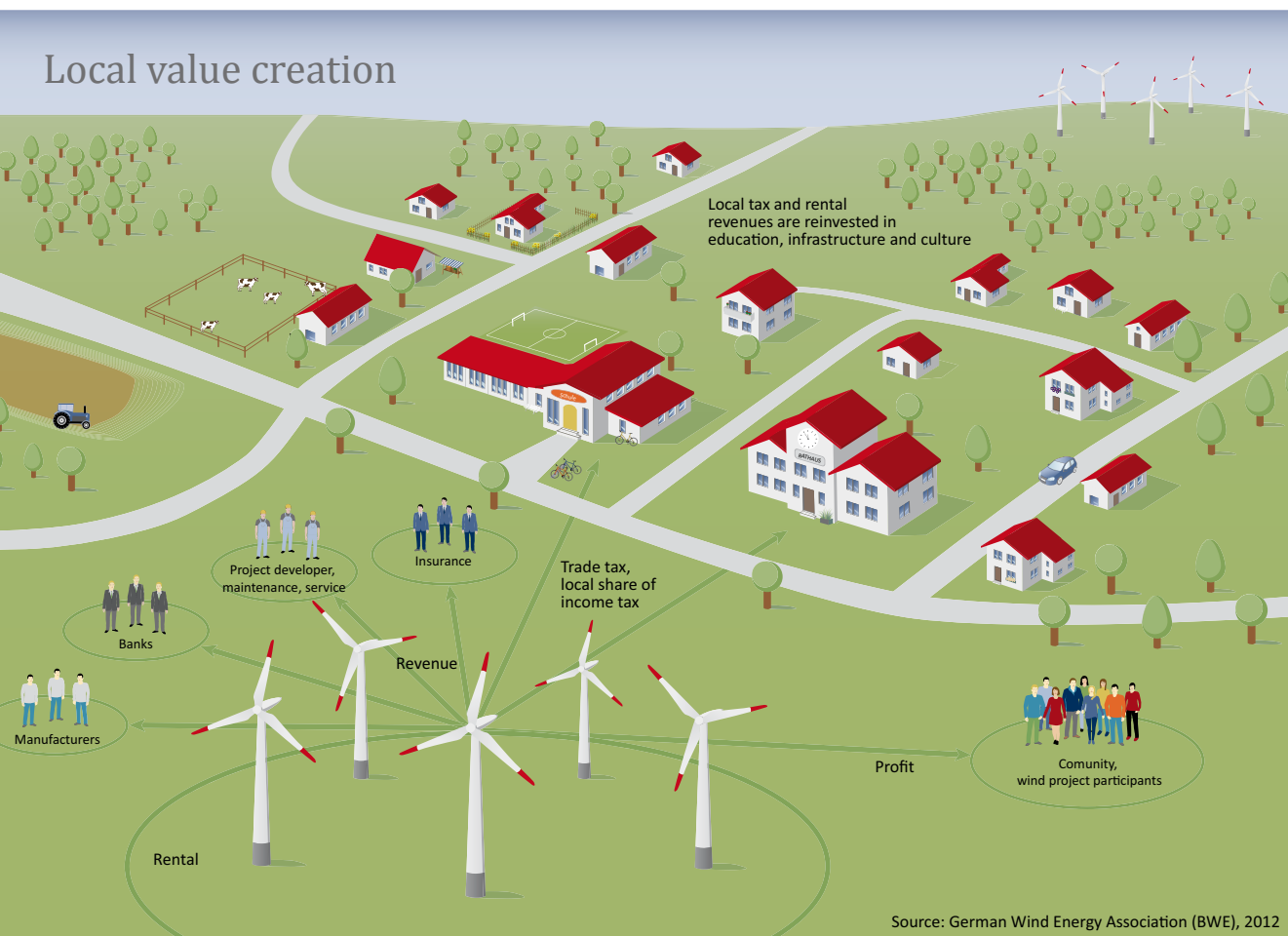
Community ownership can actively shape municipal energy policy

Community energy projects give local people a chance to help step up the energy transition and generate environmentally friendly, sustainable energy. Municipal energy policy and local energy supply thus become fields in which citizens directly get involved. When they co-own a wind farm, citizens benefit from feed-in tariffs paid for renewable electricity as specified in Germany's Renewable Energy Act. When they buy shares of the wind farm, citizens directly benefit from the project's profits – and they assume part of the entrepreneurial risk.

Efficient and democratic – community-owned wind farms bring together local expertise

Wind power with community ownership increases local acceptance, partly because project participants are able to monitor the situation so well. Because people have a right of codetermination, the community's special local needs can be taken into account early on in the planning stage. Leasing contracts can be tailored to the needs of locals, and citizen input democratizes the impact on landscapes. Individuals can voice their concerns

Local value creation



because of their right of codetermination in the wind farm company. An additional benefit of direct citizen input is that management of the wind farm company is usually in the hands of local shareholders, not out-of-town power firms. When properly designed, community wind projects create positive effects for local value creation:

- Local developer firms plan the wind farm
- Local firms take part in construction (foundations, new access roads, etc.)
- Local banks provide financing
- At least 70 percent of trade tax revenue is paid to local government
- Long-term jobs are created for the servicing and maintenance of the wind turbines
- Local citizens handle technical and business management

Community wind farms: turning ideas into reality

How does a community-owned wind farm get started?

For a community-owned wind farm to be successful, it is crucial that local citizenry be included in the project early on, continuously, and intensively. In particular, it should be possible for locals to take an active part in financing, planning, project implementation, and plant management. Open communication of relevant information guarantees widespread local acceptance. Professional planning is decisive for the project's success. Generally, out of town development firms handle this task, but the individual planning stages are ideally closely coordinated with experienced, competent members of the local community in the case of community-owned wind farms. In particular, the use of this special expertise allows local needs to be taken into consideration from the beginning of the planning phase, thereby reducing planning costs overall. The following project stages are not intended to be taken as applicable to all projects. In a given project, the order of individual phases may easily be different.

Initial investigation of site suitability

The planning stage begins with the first review of the potential wind farm site. Here, wind velocities and the project's legal feasibility are assessed. The estimate of wind yield in the review should suggest that the turbines will turn a profit. In Germany, the site has usually already been set aside as a potential location for wind farms in the municipality or region's land development plan.



The sign reads, "A community wind farm is being built here."

Founding a project company

Costs are already incurred in the first planning steps and analyses. Because it is not completely certain that the wind farm will pay for itself, financing is often difficult at this stage. Here, it helps to have a project company founded at the beginning of the planning phase. Citizens who later purchase shares of the wind farm have to take over a small part of this "risk capital" at the beginning.

Reserving land

Next, the site has to be set aside for the project. You can find out who owns the land in land registries or "cadasters." Leasing agreements have to include owners of directly adjacent properties as well as any that need to be crossed for access to the wind farm and for construction. The contract should always provide a great deal of transparency to ensure maximum credibility in order to increase the community's acceptance of the project. If possible, a standardized lease for all of the owners should be drawn up. Acceptance increases even further if the leases not only include property owners directly affected, but also those indirectly affected.



Site analysis and planning

Next, a closer look has to be taken at distances between structures, and various options for different types of wind turbines have to be compared for the site. Based on the results, a preliminary decision is made about which alternatives are best. Subsequent planning phases then focus on which turbine manufacturer to choose, an environmental impact assessment during construction and plant operation, and a determination of what infrastructure is needed. If need be, the project's noise pollution, shadow flicker, and wind turbulence also have to be assessed. Furthermore, any other potential future conflicts should be identified and assessed (the effect on air traffic, Armed Forces, heritage protection, etc.). It is crucial that any changes that

have to be made be recognized and communicated early on. A transparent information structure within the project company is of significant importance for public acceptance of the project.

Grid connection

Now determine where power cables need to be installed within the wind farm, how long they need to be, and where the least expensive interconnection points to the grid is. Here, close cooperation with the grid operator and the local power provider is indispensable.

Feasibility study

The results of project planning up to that point serve as the basis for the community-owned wind farm's feasibility study, which should include the following four primary parameters: investment costs, operating costs, financing parameters (equity ratio, loan terms, etc.), and future income. Based on these parameters, the return on investment can be calculated for various project alternatives. At the same time, a tax advisor should be consulted at this point to optimize project financing in terms of tax law. Depending on the outcome of this feasibility study, the best project option can be chosen. Then, project documents can begin to be drawn up, and preparations for permitting procedures – such as, in Germany, for environmental impact – can begin.



Financing

First, the amount that needs to be invested must be determined. Roughly 20 percent of that amount should be available as equity from citizens in local communities. The remaining 80 percent can be bank loans. The financing model drawn up should cover income and expenses – including special taxation – for a duration of 20 years. Now, the project also begins collecting equity shares. At this point, local citizens can start purchasing shares of the wind farm. The shares can be sold in rounds, with only one share sold per person in each round. This approach ensures that each resident has an opportunity to purchase equal shares of the project. As a result, shares are spread as widely as possible within the community rather than being concentrated in the hands of a few shareholders with deep pockets. In this way, the cost of the project is democratically spread across a large number of shoulders.

Project implementation

Once financing has been finalized, an installation schedule is agreed with the manufacturer, and a construction plan is drawn up. Likewise, the schedules are coordinated with property owners. For the installation of wind turbines, citizens can choose between the turnkey handover of the final project or individual contracts for specific tasks. There must be a careful review of which procedure is better in that specific case. After the construction phase, various checks and inspections need to be performed, including acceptance of the construction site and warranties.

Plant management

Finally, the big moment has arrived – community-owned wind turbines are producing their first clean, safe power. From this point on, the community plant management firm has to carefully and continuously monitor operations. This is where citizens once again play a role. Local experts can handle both technical (maintenance etc.) and business management (accounting etc.).

Profitability

In Germany, feed-in tariffs are paid for power sold to the grid from wind turbines (including those owned by communities) as specified in the Renewable Energy Act. The principle behind the



feed-in tariffs in the Renewable Energy Act is quite simple. Owners of renewable power generators receive a set rate for each kilowatt-hour of renewable power sold to the grid over a period of 20 years. The specific feed-in rate offered depends on when the turbine went into operation and also varies according to the specific technology used and the location. In addition to specifying feed-in tariffs, the Renewable Energy Act also stipulates that renewable power has priority on the grid, including for transmission and distribution. At the

beginning of 2012, the “market bonus model” was also launched, making the direct marketing of wind power an increasingly important option. This policy is designed to facilitate the market integration of renewables; it may also provide additional income for a wind farm.

Since it was implemented, the Renewable Energy Act (EEG) has proven to be the most efficient of all policies in paving the way for sustainable energy supply.

Entrepreneurs with “green” goals

Community-owned projects democratize local energy supply. On the path towards a future-proof energy supply, they bring together local people’s ecological and economic interests, increasing the acceptance of wind energy in communities in the process. Community ownership turns citizens into entrepreneurs with “green” goals.

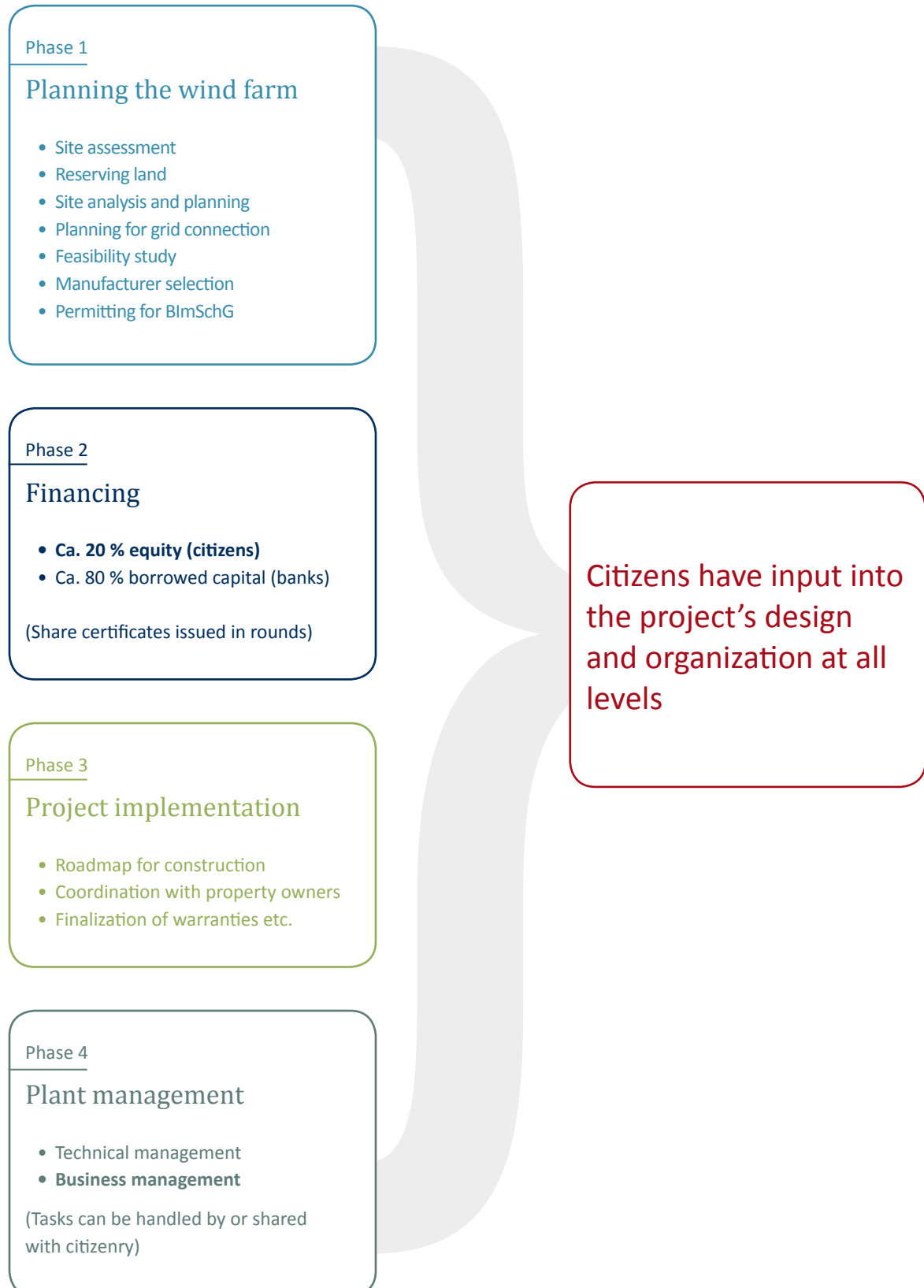
EEG 2012: Remuneration of wind energy onshore

Degression: 1.5 %; Remuneration period of 20 years

Initial operation in (year)	Basic remuneration (in €/cent)	Initial remuneration (in €/cent)	System Service Bonus (in €/cent)	Repowering Bonus (in €/cent)	Small wind up to 50 kW (in €/cent)
2012	4.87	8.93	0.48	0.50	8.93
2013	4.80	8.80	0.47	0.49	8.80
2014	4.72	8.66	0.47	0.49	8.66
2015	4.65	8.53	-	0.48	8.53
2016	4.58	8.41	-	0.47	8.41
2017	4.52	8.28	-	0.46	8.28
2018	4.45	8.16	-	0.46	8.16
2019	4.38	8.03	-	0.45	8.03
2020	4.32	7.91	-	0.44	7.91
2021	4.25	7.79	-	0.44	7.79

Source: www.erneuerbare-energien.de

Flowchart for a community wind farm





Company types:

cooperatives and limited partnerships

The operation of a community-owned wind farm requires the founding of a management company. This company's legal form has an effect on future administrative work, codetermination rights, and partner liability. In Germany, the most common legal entities for community-owned wind projects are cooperatives and limited partnerships.

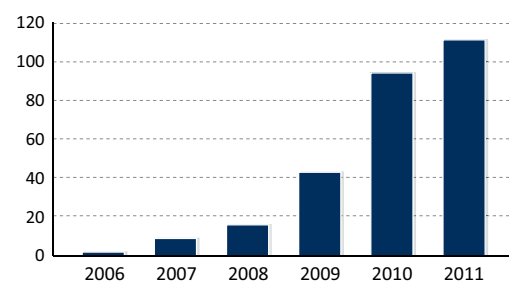
Cooperatives

In the energy sector, cooperatives are becoming especially popular as a way of designing shareholding. In 2006, only two cooperatives were founded, but that figure had risen to 111 by 2011 (see chart).

Partners with special expertise

A wide range of parties can launch an initiative to found an energy cooperative. Often, motivated local citizens are the main driving force, but representatives of the local municipality, local energy providers (municipal utilities), local farmers, and banks can also play a role. Sometimes, these groups work closely together. In this way, the cooperative benefits from the bundling of business and technical expertise. In general, the energy cooperative allows a lot of equal partners from the region to collaborate.

Number of energy cooperatives founded from 2006-2011



Source: Renewable Energy Agency (AEE)

Local citizens can simply get started by purchasing shares, but they can also perform management and organizational tasks for the wind farm. As co-owners, they profit from their wind farm's economic success, but they also bear an entrepreneurial risk. There is no minimum in German law for the amount of equity a cooperative must have. A major component of such cooperatives is the shares purchased by members. In its bylaws, each cooperative is free to specify the amount and number that a single member can purchase. Equity can thus be flexibly adjusted to a particular situation. The financial risk of these shareholders is limited to their stock.

Every member has a vote

The special thing about the cooperative model is that each member only has one vote in the annual general membership meeting regardless of how many shares they hold. In other words, this legal entity is democratic and protects members from the dominance of majority shareholders. Cooperatives are therefore especially suitable for community ownership, where the largest number of people is to be involved in the decision-making process. Every cooperative is required to be a member in a review association, where it can benefit from certain consulting and advisory services. In addition, these associations regularly audit the cooperatives in order to prevent shareholders from incurring financial losses. As a result, cooperatives are one of the best-protected legal entities in Germany in terms of bankruptcies. Investments in renewable energy cooperatives are sustainable climate protection investments, generally for the long term.

“For the past five years or so, we have witnessed a renaissance of energy cooperatives, [...] which are especially suitable for small projects because they have a very democratic organization. [...] It is relatively uncomplicated, and everyone is only liable for their stock.”

Nils Boenigk, project manager at Germany's Renewable Energy Agency (AEE)

Limited partnerships

Limited partnerships – in Germany, GmbH & Co. KG – is the most common type of legal entity for community-owned wind farms in light of the large investments involved.

It combines the benefits of a limited company (GmbH) with those of a pure limited partnership (Kommanditgesellschaft or KG). Shareholders are the partners who invest in the wind farm here. The limited company handles management of the limited partnership as the sole general partner. If the limited partnership is the only shareholder in the limited company, shareholders have a large amount of control over the company's business.

If properly specified in the bylaws, shareholders are only liable in the amount of their stock. The general partner assumes liability for the limited partnership's business. In return, the general partner's liability is limited to its stake, so that all shareholders have only limited liability in a GmbH & Co. KG.

A lot of experience with community-owned wind farms

For many tax and legal advisers, the founding of a GmbH & Co. KG is a standard service. To found a GmbH, 25,000 euros in share capital is needed. The company then consists of the meeting of shareholders, the management board, and an advisory board that serves as a supervisory committee. Community-owned wind farms have a lively business life shaped in particular by the advisory board, which meets several times a year. A highly motivated advisory board stays in constant contact with the management board to protect the code-termination rights of shareholders. In performing its duties, management is obligated to uphold the company's bylaws, and it conducts its business independently on the half of the company.

In the general assembly, voting rights are based on shares of capital; in other words, members have votes in relation to the number of shares they hold. Therefore, a lot of community-owned wind farms have both a minimum and a maximum level for holdings. Often, community-owned wind farms have hundreds of shareholders; in some cases, there are even more than 1,000.

An overview of legal entities

	Cooperative	Limited partnership
Liability	<ul style="list-style-type: none"> Shareholders are not personally liable Liability only extends to the cooperative's assets 	<ul style="list-style-type: none"> Shareholders are not personally liable GmbH is fully liable for KG GmbH is only liable up to the level of its business assets
Bodies	<ul style="list-style-type: none"> Management board Supervisory board General assembly 	<ul style="list-style-type: none"> Executive Director Advisory / supervisory board (possible) Shareholder assembly
Taxation at the time the company posts a profit		
Trade tax	<ul style="list-style-type: none"> No exemption No operating expenses Does not apply to shareholders 	<ul style="list-style-type: none"> First 24,500 euros are exempt No operating expenses Applied to shareholders at 3.8 times the level of applicable trade tax for maximum actual trade tax
Corporate tax	<ul style="list-style-type: none"> Only the company is taxed 15 % corporate tax 5.5 % solidarity surcharge 	<ul style="list-style-type: none"> Company is not taxed
Taxation is applied when shareholders use profits		
Profits	<ul style="list-style-type: none"> Only distributed when there is a net profit Taxation only for inflow: 25 % withholding tax, possibly with 5.5 % solidarity surcharge 9 % church tax In the case of an individual tax rate, application for review of lower tax rate possible Tax-free income from capital investments deducted, Business expenses cannot be deducted 	<ul style="list-style-type: none"> Profits are distributed for the fiscal year based on capital shares Taxation with individual tax rate No tax-free income from capital investments Costs related to holdings – such as for financing – can be written down as special business expenses
Losses	<ul style="list-style-type: none"> Losses are carried forward Shareholders do not have a stake in losses 	<ul style="list-style-type: none"> Losses are distributed for the fiscal year based on capital shares up to the maximum capital share (Section 15a EStG))
Type of income for shareholders	<ul style="list-style-type: none"> Income from capital assets 801 euros per person tax-free 	<ul style="list-style-type: none"> Income from business operations No tax-free income

Source: windcomm



Trade tax – more revenue for municipalities

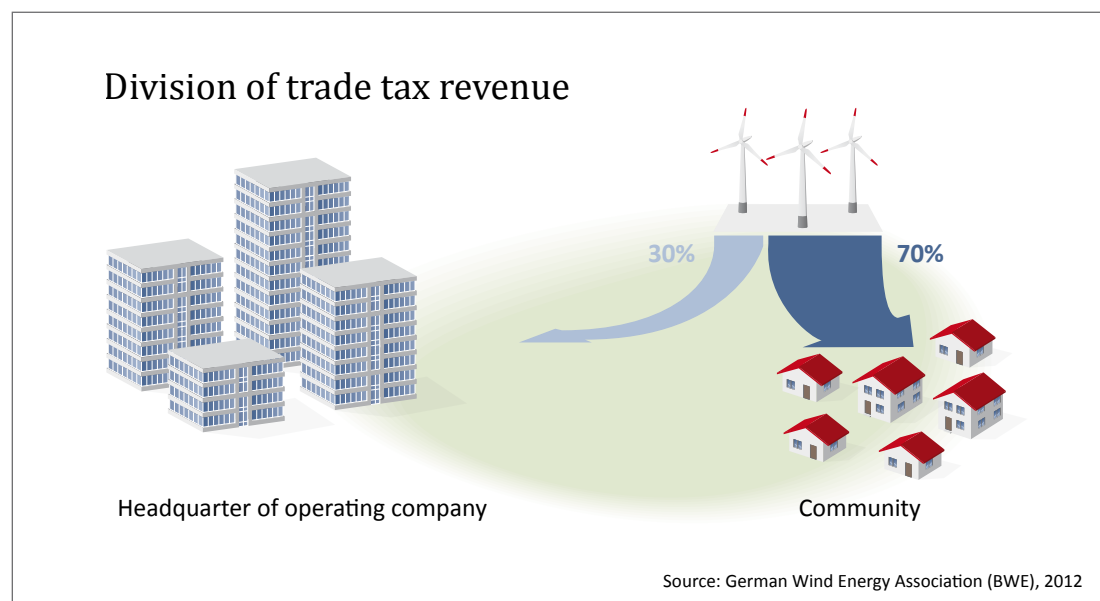
On January 1, 2009, Germany reformed its trade tax law pertaining to who gets what. Now, at least 70 percent of the trade tax from wind farms goes to the local community, with the other 30 percent paid to the municipality where the management company has its headquarters. In addition, local communities can apply to retain up to 100 percent of this trade tax. In many cases, this is now common practice between municipalities. When community-owned wind farms are managed by a local company, 100 percent of the trade tax stays within that community.

Trade tax is charged for income from wind turbines, which means that wind farms provide a stable source of revenue for local government.

The production of wind power not only provides the region with clean electricity, investments and jobs; also, tight local governmental budgets benefit from wind power production by receiving trade tax revenue, which can be considerable.

The German Institute for Ecological Economy Research (IÖW) studied local added value from renewables in Germany for 2009 and found that wind power provided 213 million euros in revenue from trade tax and the local share of income tax. The total amount of local added value from renewables was 6.7 billion euros that year. Some 30 percent of that came from wind energy. The German Renewable Energy Federation (BEE) estimates that wind power will provide 316 million euros in trade tax revenue in 2020, with local added value from renewables rising to around 13 billion euros.

The division of trade tax revenue between the local community and the site of company headquarters is an important decision for the future growth of wind power in Germany. These rules increase the acceptance of wind turbines among local decision makers and citizens.



Reference community wind farms

The Hilchenbach community wind farm / Rothaarwind GmbH & Co. KG

The community-owned Hilchenbach wind farm in the Rothaar Mountains of North Rhine/Westfalia was completed in March 2008 after some 13 months of construction. Since then, five turbines have been producing some 23.5 million kilowatt-hours of wind power per year for around 6,700 households. The turbines have a hub height of 138 meters and an installed capacity of two megawatts each.

A total of 88 people hold shares in the project. The City of Hilchenbach also purchased holdings in Rothaarwind GmbH & Co. KG. More than two thirds of the shares went to people from the community of Hilchenbach and the surrounding area. The wind farm offsets around 21,000 tons of carbon dioxide emissions each year.

Broad local citizen support

"Our goal of getting citizens from the local community and the surrounding area involved in the project was attained," says executive direc-

"Wind turbines create global ecological benefits. But the benefits they provide in terms of local added value depend on the management concept. "Communities should look closely into their options for regional plant management and support such approaches."

Günter Pulte, executive director of Rothaarwind GmbH & Co.KG

tor Günter Pulte. He adds that the exceptionally great demand for shares of Hilchenbach wind farm from people from all walks of life shows the great willingness of private citizens to invest in climate protection. "This willingness should send a clear message to our politicians that they need to promote projects like this one from now on instead of slowing them down." After all, he points out, the wind farm not only protects the environment, but also strengthens the economy, the labor market, and local added value.

An alternative model for community ownership

In Hilchenbach, the idea of community ownership was successfully implemented. Active inclusion of local people increased popular acceptance. The community-owned wind farm in the Rothaar Mountains is designed to juxtapose the local benefits for citizens and the global benefits for climate protection with the impact on the immediate surroundings. In addition, the project also underscores the local benefits of regionalizing a wind farm's economic profits. The concept of community-owned wind thus serves as an alternative community-friendly model that contrasts with conventional investor-owned wind farms.



The Ingersheim community energy cooperative

If you can't do it alone, you can do it with others. That's what the initiators of the biggest wind turbine in the state of Baden-Württemberg thought when they brought together a group of motivated citizens and founded Energiegenossenschaft Ingersheim und Umgebung eG in March 2010. Their goal was to use the project to take responsibility for a sustainable, climate-friendly energy supply for themselves and future generations.

80 percent equity

In Energiegenossenschaft Ingersheim, members benefit – as in other similar projects – from profits depending on their specific share of the wind farm. But the thing that sets this project off is that almost no loans were needed for the total investment sum of around 3.6 million euros. Around 80 percent of the upfront costs were covered by equity capital from members. The company thus has no material credit risk. At the beginning of the project, the minimum share size was 2,500 euros. A total of 22,920 shares, each worth 125 euros, were sold. Members now receive an annual dividend in addition to gradual repayment of their shares for the first 15 years of operation. Energiegenossenschaft Ingersheim und Umgebung eG also joined Baden-Württemberg's Cooperatives Association, which now monitors the project as an outside party.



Clean, safe power for 1,200 households

The direct-drive turbine with a hub height of 138 meters and a rotor diameter of 82 meters has an installed capacity of two megawatts; it provides enough clean, safe electricity for around 1,200 households. The turbine also will offset around 46,000 tons of carbon dioxide emissions over its 20 years of service. One of the main goals of the initiators was to get widespread community involvement to provide an open, just basis for the



community turbine – and that goal has already been reached. More than 75 percent of the approximately 360 members of the cooperative are from Ingersheim and the surrounding area.

For Dieter Hallmann, board member at Ingersheimer Energiegenossenschaft, the inauguration of the wind turbine on April 16, 2012, was a special event. “Our common vision of a community wind turbine became a reality. In Ingersheim, we literally did something big. We had to wait a long time for it to come to fruition, so the fruit of our labor is all the better.” Complaints were filed with the state government, and there were petitions in the state senate against the turbine, so doubts about the project’s feasibility arose, “but we received a lot of popular support and continued to make small steps forwards,” Hallmann says.

“Members of the Ingersheim Energiegenossenschaft have shown what joint community involvement can do. This is a good day for our community and for the energy transition in Baden-Württemberg.”

Volker Godel, Mayor of Ingersheim, on the inauguration of the wind turbine

The Lübke-Koog community wind farm

In the North Frisian town of Friedrich-Wilhelm-Lübke-Koog, the rotors of one of Germany’s oldest community-owned wind farms turn. Up here in the northernmost part of Germany, Bürger-Windpark Lübke-Koog GmbH has been successfully generating clean power for some 20 years now.

Originally, the 44 shareholders wanted to set up 22 turbines. In 1992, the first 14 were set up. In the following years, the community wind farm continued to expand, and by 1999 it had 32 turbines with a collective installed capacity of 18.5 megawatts. The wind farm was only possible because local citizens were so committed to it. From the outset, they were informed about the project and included in it. Conflicts of interest could thus be dealt with early in the planning stage.

Rejuvenation from repowering

Since 2004, the Lübke-Koog wind farm has successively been repowering. In repowering, modern turbines replace first-generation wind turbines. There are benefits at a number of levels. For instance, the number of turbines can be reduced even as the wind farm’s overall power production increases because the site is used more efficiently. The new turbines are organized in newly founded community wind firms doing business as GmbH & Co. KGs. A total of 270 shareholders from Friedrich-Wilhelm-Lübke-Koog and two neighboring communities purchased shares. For 2012, the wind farm’s last five old turbines are to be repowered, giving additional investors who have not yet been able to take part another chance to get involved in the community project. Today, more than 95 percent of all households in Friedrich-Wilhelm-Lübke-Koog have invested in the production of renewable energy.



The community also benefits

Income from the sale of wind power has also considerably increased the community's trade tax revenue. The money was used for a wide variety of local projects, such as new street lighting in the center of Friedrich-Wilhelm-Lübke-Koog. The community wind farm firm has also supported the region by directly sponsoring projects over the past few years. For instance, financial assistance was provided to the Wiedenharde information center in Klanxbüll, a number of schools and kindergartens, a nonprofit organization that supports the mentally handicapped, and programs for youths.

"It was not easy to plan and complete the project in all of its stages and with all of its requirements. But once again, it shows what citizens from a small community are capable of when everyone pulls together."

Hans Detlef Feddersen, executive director of the Lübke-Koog community wind farm

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Text:

Tobias Hentschel

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Hans-Detlef Feddersen,
Bürger-Windpark Lübke-Koog GmbH

Dr. Martin Grundmann

Dieter Hallmann,
Energiegenossenschaft Ingersheim
und Umgebung eG

Günter Pulte,
Rothaarwind GmbH & Co. KG

Reinhold Wahler

Editors:

Sabrina Corsi, Tobias Hentschel, and Lars Velser

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Neustaedtische Kirchstrasse 6
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T +49 30 / 212341-210
info@wind-energie.de
www.wind-energie.de/en

