



# Certified Solar Energy Equipment, Facilities, Devices Tax Exemption

December 11, 2018

# Solar Tax Exemption

- In 2007 Spotsylvania Board of Supervisors adopted the following exempting certified solar facilities from local real and personal property taxes:

**Sec. 21-3. – Same—Certified solar energy equipment, facilities, devices.**

Certified solar energy equipment, facilities and devices, as defined in section 58.1-3661 of the Code of Virginia, shall constitute a separate class of property, separate from other classifications of real or personal property, and are hereby exempted from county taxes on real property and tangible personal property.

(Code 1980, §§ 8-12, 8-22)

State Law reference— Authority for above exemption, Code of Virginia, § 58.1-3661.

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- Applicable sections of State Code § 58.1–3661:

"Certified solar energy equipment, facilities, or devices" means any property, including real or personal property, equipment, facilities, or devices, excluding any portion of such property that is exempt under § 58.1–3660, certified by the local certifying authority to be designed and used primarily for the purpose of collecting, generating, transferring, or storing thermal or electric energy.

"Local certifying authority" means the local building departments or the Department of Environmental Quality. The State Board of Housing and Community Development shall promulgate regulations setting forth criteria for certifiable solar energy equipment. The Department of Environmental Quality shall promulgate regulations establishing criteria for recycling equipment, facilities, or devices.

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- According to Commissioner of the Revenue, no one is currently being assessed additionally for having solar equipment, therefore the exemption does not currently apply receiving this tax exemption and no one's tax bills should be affected by its repeal.
- Commissioner of the Revenue is aware of solar equipment currently being used but, for the sole purpose of individual use.
- Commissioner of the Revenue is not aware of any solar energy equipment, facilities, or devices applying locally for certification to receive the tax exemption.
- Per the Commissioner of the Revenue, current county revenues should not be impacted by its repeal.