



PRINCE WILLIAM COUNTY  
Department of Development Services – Building Development Division

PWC Code of Ordinances  
**Solar Energy Systems Tax Exemption**

Codified through Ordinance No. 26-56



**ARTICLE VI. - TAX EXEMPTION FOR SOLAR ENERGY EQUIPMENT, FACILITIES OR DEVICES**

**Sec. 26-56. - Definitions.**

For the purposes of this article, the following words or phrases shall have the meanings respectively ascribed to by this section:

*Certified solar energy equipment, facilities or devices* shall mean any property, including real or personal property, equipment, facilities or devices certified by the state certifying authority to be designed and used primarily for the purpose of providing for the collection and use of incident solar energy for water heating, space heating or cooling or other application which would otherwise require a conventional source of energy, such as petroleum products, natural gas, electricity, wood or coal.

*Local tax rate* shall mean the real estate property tax.

*State certifying authority* shall mean the Virginia Department of Housing and Community Development, in conjunction with the county building official.

(Ord. No. 80-8-20, § 15-42, 3-11-80)

**Sec. 26-57. - Administration of article.**

The building official shall administer the certification procedures and the supervisor of assessments shall administer the assessment and taxation procedures set forth in this article.

(Ord. No. 80-8-20, § 15-46, 3-11-80)

**Sec. 26-58. - Separate class of property.**

Certified solar energy equipment, facilities and devices are hereby declared to be a separate class of property, as provided for in the Code of Virginia, § 58.1-3661, and shall constitute a classification for local taxation separate from other classifications of real or personal property.

(Ord. No. 80-8-20, § 15.43, 3-11-80; Ord. No. 85-86, 8-6-85)

**Sec. 26-59. - Exemption authorized.**

As provided for by the Code of Virginia, § 58.1-3661, tax exemption for the installation and utilization of certified solar energy equipment, facilities or devices is authorized, when meeting the requirements of this article.

(Ord. No. 80-8-20, § 15.44, 3-11-80; Ord. No. 85-86, 8-6-85)

**Sec. 26-60. - General requirements for exemption.**

Exemptions shall be granted under this article subject to the following provisions:

(1) Title to the property for which exemption is claimed is held, or partially held, by the applicant on the first day of the taxable year.

(2) The building official has determined, after examination of plans, specifications and installation that such equipment, facilities or devices are designed and used primarily to perform at least one of the functions set forth in the second paragraph of section 26-56 and conform to the criteria established by the state certifying authority.

(3) The state certifying authority has provided a certification to the supervisor of assessments that the applicant has met all requirements qualifying such equipment, facilities or devices for exemption from taxation.

(Ord. No. 80-8-20, § 15-46, 3-11-80)

### **Sec. 26-61. - Application for exemption.**

- (a)** The person claiming an exemption under this article must file an application with the building official on forms provided by the state certifying authority and available at the building official's office.
- (b)** The application provided for in this section must be submitted with a complete set of plans and specifications of the solar energy equipment, facilities or devices for which the exemption is claimed. The building official shall review such plans and specifications for conformance with the provisions of the Virginia Uniform Statewide Building Code and the criteria set forth by the state certifying authority.
- (c)** Applications meeting the requirements of this section shall be forwarded to the state certifying authority.

*(Ord. No. 80-8-20, § 15-47, 3-11-80)*

### **Sec. 26-62. - Determination of value of equipment, facilities or devices.**

Upon receipt of the certificate from the state certifying authority, as required by [section 26-60](#), and evidence of approved installation, the supervisor of assessments shall proceed to determine the value of the solar energy equipment, facilities or devices for which an exemption is applied for under this article.

*(Ord. No. 80-8-20, § 15-47, 3-11-80)*

### **Sec. 26-63. - Amount of exemption.**

- (a)** The exemption provided for by this article shall be determined by applying the local tax rate to the value of the certified solar energy equipment, facilities or devices and subtracting 100 percent of such amount from the total real estate property tax due on the assessed value of the real property, with such equipment, facilities or devices attached.
- (b)** For purposes of the administration of this section and for no other purposes, the value of certified solar energy equipment, facilities or devices qualifying for exemption shall be presumed to be not less than the normal cost of purchase and installation.

*(Ord. No. 80-8-20, § 15-49, 3-11-80)*

### **Sec. 26-64. - Effective date of exemption.**

- (a)** The exemption provided for in this article shall be effective in the tax year next succeeding the year in which application for the exemption is made and shall be permitted for a term of five years, so long as the equipment, facilities or devices are utilized during the tax year.
- (b)** Where real estate is assessed pursuant to Code of Virginia, § 58.1-3292, the exemption herein authorized shall be first effective when real estate is first assessed, but not prior to the date of application for the exemption.

*(Ord. No. 80-8-20, § 15-50, 3-11-80; Ord. No. 85-86, 8-6-85)*

### **Sec. 26-65. - Appeals from decisions under article.**

- (a)** Any person aggrieved by a decision of the building official under this article may appeal such decision in accordance with the provisions of the Virginia Uniform Statewide Building Code.
- (b)** Any person aggrieved by a decision of the supervisor of assessments in determining the value of equipment, facilities or devices pursuant to [section 26-62](#) may appeal such valuation to the director of finance for consideration and determination.

*(Ord. No. 80-8-20, § 15-48, 3-11-80)*