

LOUDOUN COUNTY APPLICATION FOR CERTIFIED SOLAR ENERGY EQUIPMENT

Pursuant to §58.1-3661 of the *Code of Virginia* and Loudoun County Ordinance Chapter 868

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The property tax exemption for certified solar energy equipment is administered by the Department of Building and Development and the Office of the Commissioner of the Revenue. The exemption may be granted to property owners meeting the following criteria:

- a) Title to the property is held or partially held by the applicant claiming the exemption on January 1 of the taxable year;
- b) The Department of Building and Development has determined, after examination of the solar equipment, facilities, or devices that the equipment is used primarily for the purpose of collecting, gathering, transferring, or storing thermal or electric energy and conforms to the regulations established by the State Board of Housing and Community Development; and
- c) The Department of Building and Development must certify to the Commissioner of the Revenue that the applicant has met all the requirements qualifying the solar equipment, facilities, or devices for the exemption from taxation.

CERTIFICATION BY PROPERTY OWNER

Pursuant to §58.1-3661 of the *Code of Virginia* and Loudoun County Ordinance Chapter 868.05, I hereby make application for exemption from property taxation for solar energy equipment located within Loudoun County and hereby submit the following information and documents:

- (1) A copy of the plans, specifications and drawings of the solar energy system for which the certification is requested;
- (2) A brief narrative description of the function of the system; and
- (3) The total cost of the solar energy equipment including labor and materials.

Applicant's Signature

Date

Owner/Applicant Name(s):	Phone Number:
Mailing Address:	Physical Location of Solar Energy Equipment:
City, State Zip:	Parcel Identification Number (12 digits):
Total Cost of Installed Solar Energy Equipment:	\$

CERTIFICATION BY THE DEPARTMENT OF BUILDING AND DEVELOPMENT

This is to certify that the solar energy system described herein conforms to the provisions set forth in 13 VAC 5-200-10 *et seq.* of the Virginia Administrative Code.

Building Official's Signature

Date

Building Permit Number

GENERAL INFORMATION

The Code of Virginia §58.1-3661 and Loudoun County Ordinance 868.05 provide the requirements to receive an exemption for certified solar equipment installed in Loudoun County.

A property tax exemption is provided to property owners who have installed a solar energy system on their property which is used primarily for the collection and use of solar energy for water heating, space heating or cooling or other applications that would otherwise require a conventional source of energy. Examples of qualifying solar energy systems include solar heating and hot water systems, passive solar energy systems, south facing windows used as solar collectors, Trombe walls, greenhouses used according to the Virginia Administrative Code 13 VAC 5-200-140 for heating the primary structure, thermal storage systems, movable insulation and shading devices designed primarily to prevent solar heat gain.

In order to qualify for the tax exemption, the property owner must file an application with the Department of Building and Development that includes a copy of the plans and specifications of the solar energy equipment, facilities or devices, a brief narrative description of the system's functions, the cost of the equipment installed and documentation of the system's cost, including labor and materials. **The exemption will begin on January 1 of the following year in which the application is filed.**

Once the Department of Building and Development certifies the solar energy system complies with the criteria prescribed in 13 VAC 5-200-10 *et seq.* of the Virginia Administrative Code, the Commissioner of the Revenue will value the solar energy system and calculate the tax exemption.

The amount and the effective date of the exemption are determined by Loudoun County Ordinance Sections 868.08 and 868.09. Projects of five megawatts or less connected after January 1, 2019, the amount of the exemption is based on the value of the solar energy equipment and will be for ten years. Projects of greater than five megawatts the amount and duration of the exemption depends on the interconnection date and filing date of the exemption. Please contact the Office of the Commissioner of the Revenue to discuss.

If the property owner believes that the decision of the Department of Building and Development is incorrect, they may appeal the decision to the County Board of Building Code Appeals.

For questions about the qualifying equipment, permitting and inspection process, please contact the Loudoun County Department of Building and Development at 703-777-0220.

For questions about the application or tax exemption calculation, please contact the Office of the Commissioner of the Revenue at 703-737-8557 or at solarexemption@loudoun.gov.

COR OFFICE USE ONLY	
Date Received:	Reviewed by:
Date Approval Letter Sent:	Exemption Begins:
Exemption Amount:	Exemption Ends: