

City of Charlottesville Application

610 East Market Street, Post Office Box 911, Charlottesville VA 22902

Tax Exemption For Solar Energy Equipment, Facilities, & Devices

Section 30-130 of the Code of the City of Charlottesville requires that this application be filed with the City of Charlottesville, Department of Neighborhood Development Services at the above address (434) 970-3182. After review and approval, the application is forwarded to the City Assessor and Treasurers office.

Application date: _____

Property owner: _____

Mailing address: _____

Day phone: _____ Night phone: _____ E mail: _____

PROPERTY ADDRESS: _____

TAX MAP #: _____

Circle applicable information below:

1 & 2 Family Dwelling
New Construction

Commercial
Remodel/Renovation

Multi Family Residential
Existing Building

Additional comments from applicant: _____

This program is available as a tax exemption for solar energy facilities and devices. To qualify for this special tax rate, Charlottesville City Code Section 30-126 indicates that certification of solar equipment will be made by the Building Inspection department. Complete plans and specifications for the system and a sworn statement of cost are required. This information must be attached to this document. City of Charlottesville Code Sections 30-126 through 30-138 included within this application.

I hereby request the applicable exemption for the installation of qualifying solar energy facilities and devices be applied to my real estate tax bill as provided by Section 30-127 of the Code of the City of Charlottesville.

Owner's name: _____ Date: _____

Owner's signature: _____

I certify by my signature that all information included is correct.

The special tax reduction shall be effective in accordance with Section 30-135 of the Charlottesville City Code.
Information below to be completed by City of Charlottesville staff

For City use only: Application complete _____ Certification of system _____ Plans & Statement of Cost _____

Neighborhood Development Services Action (Building Inspections)

APPROVED _____ DENIED _____ RETURNED FOR RE-SUBMISSION _____

Comments:

Signature: _____

City Assessor Action

TAX MAP # _____ DATE RECEIVED _____ DATE COMPLETED _____

Comments:

Signature: _____

City Treasurer Action

DATE RECEIVED _____

Comments:

Signature: _____

CITY OF CHARLOTTESVILLE

CONTRACTOR/SUPPLIER STATEMENT OF COST

**TAX EXEMPTION FOR SOLAR ENERGY & RECYCLING
EQUIPMENT, FACILITIES & DEVICES**

I, _____ of
_____ have been hired by
_____, owner/agent of the premises located at
_____, Charlottesville, VA _____ to sell/install the solar
energy equipment, facilities or devices described in the attached written
estimate. I certify that the attached written estimate is an accurate
representation of the cost of the purchase and installation of the solar energy
equipment, facilities or devices at the aforementioned premises. This sworn
certification is submitted in accordance with Charlottesville City Code §30-
130.

Affiant

**STATE OF VIRGINIA
CITY OF CHARLOTTESVILLE**

Sworn to before me this _____ day of
_____, 20__ by _____.

**Notary Public
My Commission Expires:**

ARTICLE V. TAX EXEMPTION FOR SOLAR ENERGY EQUIPMENT, FACILITIES, AND DEVICES* amended ordinance adopted May 19, 2008

DIVISION 1. SOLAR ENERGY EQUIPMENT, FACILITIES AND DEVICES

Sec. 30-126. Definitions.

The following words, terms and phrases, when used in this article, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

Certified solar energy equipment, facilities or devices means any property, including real or personal property, equipment, facilities or devices, certified by the division of building and life safety 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 or electricity.

The division of building and life safety means the division by that name in the city's fire department. (1-4-93)

Sec. 30-127. Granted.

Certified solar energy equipment, facilities and devices are hereby declared to be a separate class of property and shall constitute a classification for city taxation separate from other classifications of real or personal property. Owners of real estate in the city to which is attached certified solar energy equipment, facilities or devices are hereby granted an exemption from taxation on such certified solar energy equipment, facilities or devices, subject to the limitations and conditions prescribed by this article and by state law. (1-4-93)

Sec. 30-128. Administration.

The exemption provided by this division shall be administered by the superintendent of the division of building and life safety, the assessor of real estate and the city treasurer. Such officials are hereby authorized and directed to adopt and enforce such reasonable rules and regulations, not in conflict with the provisions of this article, as may be reasonably necessary to determine the value of qualifying solar energy equipment, facilities or devices including, without limitation, requiring the production of documents and the furnishing of answers under oath. (1-4-93)

Sec. 30-129. Requirements.

The exemption provided by this division shall be granted to applicants meeting the following requirements:

- (1) The title to the property for which exemption is claimed is held, or partially held, by the person claiming the exemption.
- (2) The division of building and life safety has determined, after such solar energy equipment, facilities or devices have been installed and upon inspection thereof, that the subject property performs at least one of the functions set forth in section 30-126 and that it has been installed in conformity with the Virginia Uniform Statewide Building Code and conforms to the requirements set by the regulations of the state board of housing and community development. (1-4-93)

Sec. 30-130. Application generally.

(a) The person claiming an exemption under this article for solar energy equipment, facilities or devices must file an application with the division of building and life safety on forms provided for that purpose.

(b) The application must be accompanied by a complete set of plans and specifications of the solar energy equipment, facilities or devices for which exemption is claimed. The application must also be accompanied by sworn statements of contractors or suppliers attesting to the cost of the purchase and installation of the solar energy equipment, facilities or devices for which exemption is sought. (1-4-93)

Sec. 30-131. Appeals from decisions of the division of building and life safety.

Any person aggrieved by a decision of the division of building and life safety under this division may appeal such decision to the building code board of appeals, which may affirm or reverse such decision. (1-4-93)

Sec. 30-132. Approval and certification of application.

If after receipt of a completed application under this division and an inspection of the subject solar energy equipment, facilities or devices, the division of building and life safety determines that the requirements for exemption have been met, it shall approve and certify the application and transmit the same to the city assessor. (1-4-93)

Sec. 30-133. Determination of value by assessor.

Upon receipt of a certificate from the division of building and life safety pursuant to this division, the assessor of real estate shall proceed to establish the value of qualifying solar energy equipment, facilities or devices to be exempted from taxation. (1-4-93)

Sec. 30-134. Presumption as to value.

For purposes of the administration of this division, and for no other purposes, the value of certified solar equipment, facilities or devices qualifying for exemption shall be presumed to be not less than the normal cost of purchasing and installing such equipment, facilities or devices. (1-4-93)

Sec. 30-135. Effective date and duration of exemption.

The exemption determined by the assessor of real estate as provided in this article shall be effective beginning the first day of the tax year next succeeding the certification by the division of building and life safety and shall remain in effect for such tax year and the following four (4) tax years. (1-4-93)

Sec. 30-136. Treasurer to be furnished annual list of exemptions; contents of list.

Annually on or before April thirtieth in each tax year, the assessor of real estate shall furnish to the city treasurer a list of all exemptions under this division effective as of the beginning of such tax year. Such list shall show the value of each applicable exemption, multiplied by the tax rate established for the year in question and extended to show the amount of the real estate tax on each such property to be exempted in each year. (1-4-93)

Sec. 30-137. Exemption to be credited against real estate taxes.

The city treasurer shall be entitled to credit the amounts certified by the assessor of real estate under section 30-136 against the total real estate taxes shown on the land book for the tax year in question and shall indicate the amount of each such exemption as a credit on the tax tickets of each qualifying property. (1-4-93)

Sec. 30-138. False claims for exemption.

(a) It shall be unlawful for any person falsely to claim an exemption under this division or knowingly to make a false statement in connection with any application for such an exemption.

(b) A violation of this section shall constitute a Class 1 misdemeanor. (1-4-93)