

**AN ORDINANCE TO EXEMPT FROM TAXATION  
CERTIFIED SOLAR ENERGY EQUIPMENT, FACILITIES OR DEVICES**

After public hearing on June 26, 2014, pursuant to notice published in the Virginian Leader for two successive weeks,

BE IT ORDAINED by the Board of Supervisors of Giles County, Virginia as follows:

**Section 1:** Pursuant to Virginia Code Section 58.1-3661, certified solar energy equipment, facilities or devices as defined herein shall exempt from taxation. This exemption shall only apply to such equipment, facilities or devices installed upon and used in connection with residential property.

**Section 2:** As used in this ordinance the following definitions shall apply:

"Certified solar energy equipment, facilities or devices" means any property, including real or personal property, equipment, facilities, or devices, certified by the local 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, or electricity.

"Local certifying authority" means the local building department. Certifications shall be made pursuant to regulations promulgated by the Virginia Board of Housing and Community Development setting forth criteria for certifiable solar energy equipment.

**Section 3:** Any person residing in Giles County may proceed to have solar energy equipment, facilities or devices certified as exempt, wholly or partially, from taxation by applying to the Giles County building department. If, after examination of such equipment, facility or device, the building department determines that the unit primarily performs any of the functions set forth in section 2 and conforms to the requirements set by regulations of the Board of Housing and Community Development, such department shall approve and certify such application. The building department shall forthwith transmit to the Commissioner of Revenue those applications properly approved and certified by the building department as meeting all requirements qualifying such equipment, facility or device for exemption from taxation. Any person aggrieved by a decision of the building department may appeal such decision to the local board of building code appeals, which may affirm or reverse such decision.

**Section 4:** Upon receipt of the certificate from the Giles County building department, the Commissioner of Revenue shall proceed to determine the value of such qualifying solar energy equipment, facilities or devices. The exemption provided by this section shall be determined by applying the local tax rate to the value of such equipment, facilities or devices and subtracting such amount, wholly, either (i) from the total real property tax due on the real property to which such equipment, facilities, or devices are attached or (ii) if such equipment, facilities, or devices are taxable as machinery and tools under § 58.1-3507, from the total machinery and tools tax due on such equipment, facilities, or devices, at the election of the taxpayer. This exemption shall be effective beginning in the next succeeding tax year, and shall be permitted for a term of not less than five years. For assessments of new construction, the exemption shall be first effective when such real estate is first assessed, but not prior to the date of such application for exemption.

**Section 5:** It shall be presumed for purposes of the administration of ordinances pursuant to this section, and for no other purposes, that the value of such qualifying solar energy equipment, facilities and devices is not less than the normal cost of purchasing and installing such equipment, facilities and devices.

Adopted at a meeting of the Board of Supervisors of Giles County, Virginia, held on June 26, 2014.

	voting for	voting against	abstain	absent
Baker	<u>X</u>	_____	_____	_____
Williams	<u>X</u>	_____	_____	_____
Hobbs	_____	_____	_____	<u>X</u>
Dunn	<u>X</u>	_____	_____	_____
McCoy	<u>X</u>	_____	_____	_____

Attest:

  
Christopher P. McKlarney, Clerk