

Active solar energy system exclusion





Overview

What is a solar exclusion?

The solar exclusion is a policy that applies to new active solar energy systems in California. These systems, such as rooftop solar panels, collect, store or distribute solar energy using solar devices that are thermally protected from the home. The state wants to expand the use of solar energy.

What is the active solar energy exclusion?

The Active Solar Energy Exclusion is a new construction exclusion. This means that solar panel installation will not be assessed for tax purposes. The exclusion is set to end on Jan. 1, 2025, and does not apply to solar swimming pool heaters, hot tub heaters or wind energy systems.

Are solar energy properties eligible for reassessment?

Some active solar energy properties may be eligible for exclusion from reassessment. Effective September 18, 2022, the sunset date for the active solar energy system new construction exclusion was extended through 2025-26 fiscal year. The statute is now scheduled to sunset on January 1, 2027.

What are the new categorical exclusions for solar photovoltaic systems?

Effective May 30, 2024, DOE revised the categorical exclusions for solar photovoltaic systems and for upgrading and rebuilding transmission lines, and added a categorical exclusion for certain energy storage systems. More information is available here: [DOE NEPA Categorical Exclusion Rulemaking \(2024\)](#).

Can an owner-builder exclude a solar energy system from an exclusion?

This only applies if the owner-builder did not already receive an exclusion for the same active solar energy system. It also only applies if the initial purchaser purchased the new building prior to that building becoming subject



to reassessment to the owner-builder.

When does the exclusion apply to a solar photovoltaic installation?

The exclusion proposed by the notice will apply where the proposed development or expansion of a solar photovoltaic installation, including any associated activities, occur in areas of medium or low environmental sensitivity and are confirmed to be such by the site sensitivity verification.



Active solar energy system exclusion



Note: "active solar energy system" does not include a solar

exclusion under this section for the same active solar energy system and only if the initial purchaser purchased the new building prior to that building becoming subject to reassessment to the owner-builder, as described in subdivision (d) of Section 75.12.

Active Solar Energy Systems New Construction Exclusion Phase ...

ACTIVE SOLAR ENERGY SYSTEMS NEW CONSTRUCTION EXCLUSION PHASE ONE - REPORTING REQUIREMENTS As announced in Letter To Assessors (LTA) No. 2018/047, the Board of Equalization (BOE) staff has initiated a project to address issues



Property Tax Exclusion for Solar Energy Systems and Solar Plus ...

Section 73 of the California Revenue and Taxation Code allows a property tax exclusion for certain types of solar energy systems installed between January 1, 1999, and December 31, 2024. This section was amended by AB 1451 in September 2008 to include the construction of an active solar energy system incorporated by an owner-builder in the initial ...

Important Guidance On The Changing California Property Tax

The active solar energy system exclusion was initially set to sunset in 1985 but has been extended on multiple occasions. Under the



current text of Section 73, the active solar energy system exclusion will only apply until the 2025-26 fiscal year, and will be The



Training - Active Solar Energy System New Construction Exclusion

Active Solar Energy System New Construction Exclusion Self-Study Training Session The Property Tax Department has developed a self-study training session designed to provide information about the new construction exclusion for active solar energy systems.

Active Solar Energy System New Construction Exclusion Self-Study

24. For active solar energy systems that are leased to a residential property owner for a term of less than 35 years, ownership of the system remains with the leasing company for the duration of the lease. Therefore, the system is excluded from the definition of new



What Does California's Solar Property Tax Exclusion Mean for ...

Q: I heard California's solar property tax exclusion is set to expire. Does that mean I'm going to see an increase in my property taxes if I add a solar energy system to my home? A: Since 1980



Solar Energy Systems: Construction in Progress and the Sunset ...

and construction in progress for active solar energy systems. Example 1 Construction of an active solar energy system in September 2012, but not is begins completed until June 2018. What is the property tax status of the exclusion for the construction of



California BOE update focuses on construction commencement ...

Legislation enacted in 2022 (SB 1340 (Stats. 2022, ch. 425)) extended the exclusion for the active solar energy system from the 2023-24 fiscal year to the 2025-26 fiscal year and changed the repeal date to January 1, 2027 (from January 1, 2025).

Will Adding Solar Panels Increase My California Property Taxes?

The approval of the Active Solar Energy System Exclusion means that any time before January 1, 2025, the assessment of an existing property won't go up or down as a result of installing a solar power system. This exclusion for solar panel installations comes



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California BOE updates guidance on property tax exclusion for ...

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California extends sunset on property tax exclusion for active solar

Over the weekend, Newsom signed Senate Bill 1340 into law, which extends the tax exclusion for installing a new active solar energy system. Under current law, installing a solar energy system does not result in an "increase or decrease in the assessment of

Initial Purchaser Claim for Solar Energy System New Construction Exclusion

exclusion under this section for the same active solar energy system and only if the initial purchaser purchased the new building prior to that building becoming subject to reassessment to the owner-builder, as described in subdivision (d) of Section 75.12.



Guidelines for Active Solar Energy Systems New Construction Exclusion

active solar energy system subject to the new construction exclusion includes commercial, industrial, and utility-scale systems if they are locally assessed, as outlined below in the Assessment-Related Considerations section. The property tax incentive for the



Guidelines for Active Solar Energy Systems New Construction Exclusion

active solar energy system is a system that uses solar devices, which are thermally isolated 19 from living space or any other area where the energy is used, to provide for the collection, storage, or distribution of solar energy. 1 22 An active solar energy system



New Construction Reassessment Exclusions

The initial purchaser of a building with an active solar energy system may qualify to have the solar energy system excluded from the assessed value. Fill out Form BOE 64-SES, Initial Purchaser Claim for Solar Energy System New Construction Exclusion, located on the forms page .

California--Property Tax: Solar Energy System Exclusion Extended

Under the new amendments the exclusion is repealed January 1, 2025 (formerly 2017). Therefore, active solar energy systems that qualify for the exclusion prior to January 1, 2025 (formerly, ...



California BOE updates guidance on property tax exclusion for ...

Active solar energy system projects must be completed by January 1, 2027, to be excluded from property taxation, according to a recent letter sent to county assessors from ...



California Clarifies Property Tax Exclusion for Solar

In 2012, the California Board of Equalization (BOE) issued Guidelines for Active Solar Energy Systems New Construction Exclusion, No. 2012/053 (2012) (Solar Guidelines), which provided additional guidance concerning the 2011 legislation.

LFP12V100



Active Solar Energy System New Construction Exclusion: Sunset ...

Effective September 18, 2022, Senate Bill 1340 (Stats. 2022, ch. 425) amends section 73 to extend the new construction exclusion for active solar energy systems from 2023-24 to the ...



Solar Energy System New Construction Exclusion

The active solar exclusion will remain in effect until January 1, 2025, unless extended by legislative action. Active solar energy systems that qualified for the new construction exclusion prior to January 1, 2017 will continue to be excluded after that date, until there is a subsequent change in ownership.



California's Real Property Tax Exclusion for Solar Projects

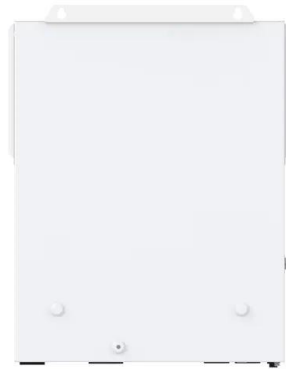
It is estimated that between 2008 and 2010, approximately \$1.5 billion in value of new active solar systems were installed in California, and may be eligible for the exclusion. All solar systems eligible for exclusion on January 1, 2017, will continue





Important Guidance On The Changing California Property Tax

In its guidance, the BOE confirms that any active solar energy system that is completed before January 1, 2027, will qualify for the active solar energy system exclusion, and ...



California assessment guidelines for construction active solar energy

Although the debate continues over whether the exclusion from reassessment for active solar energy systems should apply to utility-scale solar power facilities, the California State Board of

[Solar Energy System Exclusion](#)

R & T Code 73, Assembly Bill 1451 (Ch. 538, Stats. 2008) The property tax incentive for the installation of an active solar energy system is in the form of a new construction exclusion. Therefore, the installation of a qualifying solar energy system will ...



Unpacking California Solar Taxation: What to Know During ...

The active solar energy system exclusion is scheduled to sunset on Jan. 1, 2025. III. Transfer Tax The documentary transfer tax (DTT) is generally imposed on a recording of an instrument or upon the transfer of an interest in a legal entity that results in a "change



New Construction Reassessment Exclusions

Active Solar Energy System New Construction Exclusion: The new construction exclusion for active solar energy systems was created in 1980. It has been available to property owners since 1981, except for a 5-year break in FY 1994-95 through 1998-99. The



Solar Exemption

California law provides that under certain circumstances the initial purchaser of a building with an active solar energy system may qualify for a reduction in the assessed value of the property. In order to qualify for this reduction, this claim form must be completed and signed by the buyer and filed with the Assessor.

California Clarifies Sunset Dates for Solar Energy Tax Exclusion

The California State Board of Equalization (BOE) has issued new guidance clarifying crucial details regarding the active solar energy system new construction property tax exclusion under ...



Solar Energy

The initial purchaser of a building with an active solar energy system may qualify for an exclusion from assessment on that portion of the value attributable to an active solar energy system, less the amount of any rebates. To qualify for this exclusion, an Initial



Guidelines for Active Solar Energy Systems New Construction ...

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