

ORDINANCE NO. 2251

AN ORDINANCE to amend Chapter 36 of The Code of the City of Alexandria, Virginia, 1963, as amended, by adding thereto a new article numbered XVII; which Chapter 36 relates to TAXATION and which new Article XVII relates to CERTIFIED SOLAR ENERGY EQUIPMENT, FACILITIES OR DEVICES-- EXEMPTION FROM TAXATION

THE CITY COUNCIL OF ALEXANDRIA HEREBY ORDAINS:

Section 1. That Chapter 36 of The Code of the City of Alexandria, Virginia, 1963, as amended, be and the same hereby is amended by adding thereto a new article numbered XVII to read as follows:

Article XVII. Solar Energy Equipment
Tax Exemption

Sec. 36-111. Separate class of property.

Certified solar energy equipment, facilities and devices, as defined herein, are hereby declared to be a separate class of property and shall constitute a classification for local taxation separate from other classifications of real or personal property.

Sec. 36-112. Definitions.

(a) As used in this section the term "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 or electricity.

(b) As used in this section the term "state certifying authority" shall mean the state office of housing in conjunction with the local building department.

(c) As used in this section "local tax rate" shall mean the real estate property tax rate.

Sec. 36-113. Exemption authorized.

Tax exemption is provided according to the terms of this section for qualified property owners who possess certified solar energy equipment, facilities or devices.

Sec. 36-114. Administration of exemption.

The exemption shall be administered by the local building department and the local real estate assessments office according to the general provisions of this section.

Sec. 36-115. Requirements for exemption.

Exemption shall be granted to persons subject to the following provisions:

(a) The title of the property for which exemption is claimed is held, or partially held, on the first day of the taxable year, by the person or persons claiming exemption.

(b) The local building department has determined, after examination of such equipment, facility or device, that the unit primarily performs at least one of the functions set forth in section 36-112(a) and conforms to the requirements set by regulations of the state office of housing.

(c) The state office of housing has certified to the local real estate assessments office that the applicant has met all requirements qualifying such equipment, facilities or devices for exemption from taxation.

Sec. 36-116. Claiming the exemption.

(a) The person or persons claiming an exemption must file an application with the local building department on forms provided by the state office of housing and available from the local building department.

(b) The application must be submitted with a complete set of plans and specifications of the solar energy equipment, facilities or devices for which exemption is claimed to the local building department.

(c) Upon receipt of the certificate from the state office of housing, the local assessing officer shall proceed to determine the value of such qualifying solar energy equipment, facilities or devices.

Sec. 36-117. Appeals.

Any person or persons aggrieved by a decision of the local building department may appeal such decision to the state technical review board, which may affirm or reverse such decision.

Sec. 36-118. Amount of exemption.

(a) The amount of the exemption provided by this section shall be determined by applying the local tax rate to the value of the certified solar energy equipment, facilities or devices and subtracting such amount from the total real estate property tax due on the real property to which such equipment, facilities or devices are 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 purchasing and installing such equipment, facilities or devices.

Sec. 36-119. Effective date of exemption.

This section shall be in force on April 25, 1978, and shall be effective in the next succeeding tax year.

For state law as to authority of a locality to adopt this section, see section 58-16.4 of the Code of Virginia (1950) as amended.

Section 2. That the title of and an informal memorandum explaining this ordinance shall be published in a newspaper of general circulation published in the city not later than five days following its introduction together with a notice containing the time and place for a public hearing. The city clerk shall have the full text of this ordinance printed in sufficient numbers to supply copies to meet request. The city clerk shall note the date of introduction and first reading, the date of publication, the date of the public hearing, and the date of the second reading and final passage in the minutes of the meeting. This ordinance shall become effective the date of its final passage.

FRANK E. MANN
Mayor

FINAL PASSAGE: April 25, 1978