



BOARD OF EQUALIZATION

PROPERTY TAX COMMITTEE MEETING MINUTES

HONORABLE GEORGE RUNNER, COMMITTEE CHAIR
450 N STREET, SACRAMENTO

NOVEMBER 15, 2012 - 9:30 A.M.

ACTION ITEM

Agenda Item No: 1

Title:

Guidelines for Active Solar Energy Systems New Construction Exclusion

Issue:

Should the Board of Equalization adopt Guidelines regarding the new construction exclusion for active solar energy systems?

Committee Discussion:

Committee Chair Runner opened the Committee meeting by introducing the agenda item and asked staff to give a report on the issue.

Dean Kinnee, Chief, County-Assessed Properties Division, gave the Committee an overview of the interested parties process for the proposed Guidelines. Mr. Kinnee explained that the only outstanding issue at the conclusion of the interested parties process was whether the new construction exclusion was applicable to large-scale solar facilities.

Member Yee expressed concern that the portion of the Guidelines pertaining to nonprofit organizations was not adequate, and requested that the section be removed from the Guidelines and that the various scenarios where developers place solar systems on properties owned by nonprofit organizations be separately addressed in a Letter To Assessors.


Presentations were made by Randy Keller, Inyo County Counsel; Susan Cash, Inyo County Supervisor; Honorable Larry Ward, Riverside County Assessor; and Geoffrey Neill from the California State Association of Counties. All parties expressed their concerns that the proposed Guidelines indicate that the Revenue and Taxation Code section 73 new construction exclusion would apply to large-scale solar facilities.

Committee Action:

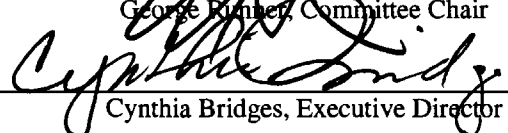
Board Chair Horton made a motion to recommend publication of the proposed Guidelines as presented in the staff recommendation in Issue Paper 12-010 with the elimination of the section pertaining to solar systems installed on properties owned by nonprofit organizations. The motion was seconded by Member Yee. Without objection, the motion passed. Committee Chair Runner clarified that the issue of solar systems on nonprofit properties should be clarified in a subsequent Letter To Assessors.

Additionally, the Committee Members asked the staff to interact with the California Energy Commission regarding the impact of the section 73 new construction exclusion on local governments, specifically local governments' ability to fund services to new projects without the ability to recover mitigation costs.

Approved:



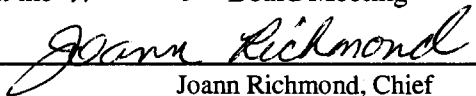
George Runner, Committee Chair



Cynthia Bridges, Executive Director

BOARD APPROVED

At the 11-15-12 Board Meeting



Joann Richmond, Chief
Board Proceedings Division