



STATE BOARD OF EQUALIZATION
PROPERTY TAX DEPARTMENT
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Executive Director

No. 2018/047

September 10, 2018

TO COUNTY ASSESSORS AND INTERESTED PARTIES:

SOLAR ENERGY SYSTEMS NEW CONSTRUCTION EXCLUSION REPORTING REQUIREMENTS

On November 15, 2012, the Board of Equalization (BOE) approved the *Guidelines for Active Solar Energy Systems New Construction Exclusion (Guidelines)*. The purpose of the *Guidelines* is to assist county assessors' staff in applying the active solar energy system new construction exclusion.

At this time, BOE staff is initiating a project to address issues that have emerged since the release of the *Guidelines*. This project is separated into phases and interested parties are encouraged to participate in each phase. Issues that will be addressed in this project, include, but are not limited to the following: reporting requirements, assessment issues, change in ownership, and new construction exclusion.

Phase One of this project will address the issues involving reporting requirements, which will involve the creation of a new property statement or revision of a current property statement. If you have any comments/suggestions you would like staff to consider as they create/revise a property statement, please submit your comments/suggestions to Mr. Michael Crook at michael.crook@boe.ca.gov by October 1, 2018.

After reviewing comments/suggestions received from interested parties, Phase One of the project will proceed as follows:

- Staff will distribute a draft new/revise property statement and request proposed changes/additions.
- Staff will distribute an agenda matrix summarizing proposed changes to the draft.
- Staff will meet with interested parties to discuss proposed changes to the draft.
- The BOE will hear any unresolved issues.

All documents regarding this project will be posted to the BOE's website at <http://www.boe.ca.gov/proptaxes/solar-energy-systems.htm>. If you have questions regarding this project, you may contact Mr. Michael Crook at 1-916-274-3361.

Sincerely,

/s/ David Yeung

David Yeung, Chief
County-Assessed Properties Division
Property Tax Department

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