

BOARD OF SUPERVISORS

DARREL W. JETER
D. JOE HORTON
K. LANDON ODLE
JOE W. HERRON
DANNY P. MANN
ERYL E. MANESS
CHAD E. HOOD

We're a Natural



**SCOTT COUNTY
BOARD OF SUPERVISORS**

COUNTY ADMINISTRATOR

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SCOTT

VIRGINIA

CORRECTED COPY

At a meeting of the Scott County Board of Supervisors begun and held in the Supervisors' meeting room at the Scott County Administrative Offices in Gate City, Virginia on Wednesday the 4th day of June, 2014 at 8:30 a.m.

PRESENT: Darrel W. Jeter
D. Joe Horton
K. Landon Odle (excused from the meeting at 11:30 a.m.)
Joe W. Herron
Danny P. Mann - Chairman
Beryl E. Maness - Vice-Chairman
Chad E. Hood

ABSENT: None.

On a motion by Beryl E. Maness, duly seconded by K. Landon Odle, this Board hereby adopts the following:

Ordinance No: 2014 - 05

**ORDINANCE EXEMPTING SOLAR ENERGY EQUIPMENT
FROM LOCAL TAXATION IN SCOTT COUNTY, VIRGINIA**

Section 1. Definitions.

- (a) "Certified solar energy equipment, facilities, or devices" means any property, including real or personal property, equipment, facilities, or devices, excluding any such property that is exempt under Section 58.1-3660 of the Code of Virginia (1950), as amended, certified by the local certifying authority to be designed and used primarily for the purpose of collecting, generating, transferring, or storing thermal or electric energy.
- (b) "Local certifying authority" means the Scott County Building Department.

Section 2. Certified solar energy equipment to be a separate class of property.

Certified solar energy equipment, facilities or devices 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.

Section 3. Administration of exemption.

The exemption shall be administered by the building inspector and the commissioner of the revenue according to the general provisions of this division and applicable state law.

Section 4. Requirements for exemption.

(a) Any person may proceed to have solar energy equipment, facilities or devices certified as exempt from taxation by applying to the building inspector. If, after examination of such equipment, facility, or device, the building inspector determines that the unit primarily performs any of the functions set forth above and conforms to the requirements set by regulations of the Board of Housing and Community Development, the inspector shall approve and certify such application. The building inspector shall forthwith transmit to the commissioner of the revenue those applications properly approved and certified by the building inspector as meeting all requirements qualifying such equipment, facility, or device for exemption from taxation. Any person aggrieved by a decision of the building inspector may appeal such decision to the local board of building code appeals, which may affirm or reverse such decision.

(b) Upon receipt of the certificate from the building inspector, the commissioner of the 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 thirty percent (30%) of such amount 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 Section 58.1-3507 of the Code of Virginia (1950), as amended, 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 five (5) years. In the event the real estate is assessed pursuant to Section 58.1-3292 of the Code of Virginia (1950), as amended, the exemption shall be first effective when such real estate is first assessed, but not prior to the date of such application for exemption.

(c) 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.

Voting aye: D. Joe Horton, K. Landon Odle, Joe W. Herron, Danny P. Mann, Beryl E. Maness, and Chad E. Hood.

Voting nay: Darrel W. Jeter.

Attest:


CLERK

C: Gary Baker
David Gilmer
Sally Kegley
Mitzi Owens
Bo Taylor