



STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION  
PROPERTY AND SPECIAL TAXES DEPARTMENT  
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September 22, 2005

No. 2005/056

TO COUNTY ASSESSORS:

EXTENSION OF SOLAR ENERGY NEW CONSTRUCTION EXCLUSION

Section 73 of the Revenue and Taxation Code (all statutory references are to the Revenue and Taxation Code unless otherwise indicated) provides that the term "newly constructed" does not include the construction or addition of any active solar energy system for property tax purposes. Subdivision (d) of Section 73 provides that this section shall remain in effect only until January 1, 2006, and as of that date is repealed, unless this date is deleted or extended.

Effective September 6, 2005, Assembly Bill 1099 (Chapter 193, Statutes of 2005) extends the solar energy new construction exclusion through the 2008-09 fiscal year. This exclusion will sunset on January 1, 2010, unless legislation is passed that deletes or extends this date.

If you have any questions regarding the solar energy new construction exclusion, please contact our Real Property Technical Services Unit at 916-445-4982.

Sincerely,

/s/ David J. Gau

David J. Gau  
Deputy Director  
Property and Special Taxes Department

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