

GEORGE R. REILLY

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January 20, 1981

DOUGLAS D. BELL Executive Secretary No. 81/10

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TO COUNTY ASSESSORS:

## SOLAR ENERGY SYSTEM

It has come to our attention that there is some misunderstanding as to the meaning of the definition of "solar energy system" as defined in Senate Bill 1306 and referred to in our assessors' letter 80/182 of December 9, 1980. Our letter contains the following papragraph:

"Senate Bill 1306 adds Section 73 to the Revenue and Taxation Code and refers to Section 17052.5 for the definition of a 'solar energy system.' A 'solar energy system' means the use of solar devices for the individual function of:

(1) Domestic, recreational, therapeutic, or service water heating

(2) Space conditioning

(3) Production of electricity

(4) Process heat

(5) Solar mechanical energy

(6) Wind energy for the production of electricity or mechanical work"

We have contacted the authors office, and they have assured us that it was their intent to include hot water heating systems installed in all types of property, commercial, industrial, etc., as well as residential under (1) above.

We hope that this has not caused a problem for you. If you have any further questions, please contact Lee Gilmore or Bill McKay of the Assessment Standards Division staff.

Sincerely,

Verme Walton, Chief

Assessment Standards Division