

## Residential/Mixed-Use Solar Energy Systems: Virginia Enacts Property Tax Exemption



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The Virginia Legislature passed and the Governor signed S686 which provides a property tax exemption for residential and mixed-use solar energy systems up to 25 kilowatts in size.

S686 creates a separate class of property for local taxation for any Virginia solar facility with a nameplate rated electrical generating capacity measured in direct current kilowatts of not more than 25 kilowatts.

To obtain the property tax exemption the installation must comply with all applicable local zoning rules.

In Virginia the certifying agency for solar photovoltaic systems is the Virginia Department of Energy. Nevertheless, solar photovoltaic systems may qualify for exemption from local property taxation regardless of whether they have been certified by a state certifying agency.

A copy of Virginia S686 can be downloaded [here](#).