



# HOUSE OF REPRESENTATIVES

HB 2595

tax; renewable energy; on-site consumption

Sponsor: Representative Allen

---

X Committee on Ways and Means

Caucus and COW

House Engrossed

---

## OVERVIEW

HB 2595 specifies that, for the purposes of property valuation, a solar energy device owned by a homeowner, for their own use, adds no value to the property on which it is installed.

## HISTORY

Current law requires the Department of Revenue (DOR) to prescribe guidelines for applying appraisal methods to be used in determining the valuation of property. In applying these methods, DOR must not consider any solar energy device, grid-tied photovoltaic system or any other device that produces solar energy, owned by a homeowner, to be adding any value to the property on which it is installed.

A.R.S. § 44-1761 defines *solar energy device* as a system or series of mechanisms designed primarily to provide heating or cooling, to produce electrical or mechanical power, to provide solar daylighting or provide any combination of these by means of collecting and transferring solar generated energy into such uses, either by active or passive means. The system may also have the capability of storing energy for future use. Passive systems must clearly be designed as a solar energy device and not merely a part of a normal structure such as a window.

## PROVISIONS

- Provides that solar energy devices, grid-tied photovoltaic systems and any other device or system used for producing solar energy owned by a homeowner, for their own use, adds no value to the property on which the device is installed.
- Clarifies that renewable energy equipment is used to produce energy primarily for on-site consumption from renewable resources *by the owner of those resources*.
- Makes a technical change.