
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2160

Session of
1976

INTRODUCED BY DAVIES, BRANDT, PYLES, WHELAN, WRIGHT, BURNS,
O'BRIEN, HASAY, NOYE, STAPLETON, GEESEY, GALLEN AND GARZIA,
FEBRUARY 25, 1976

REFERRED TO COMMITTEE ON MINES AND ENERGY MANAGEMENT,
FEBRUARY 25, 1976

AN ACT

1 Providing for the assessment of solar energy systems.

2 The General Assembly of the Commonwealth of Pennsylvania
3 hereby enacts as follows:

4 Section 1. For purposes of this act, solar heating, solar
5 hot water, or solar cooling devices shall include all controls,
6 tanks, pumps, heat exchangers, and other hardware necessary to
7 effect the installation of a solar heating or cooling system.
8 Solar heating or cooling devices shall not include walls or
9 roofs unless those portions of the structure shall be a part of
10 those devices specifically designed into the system to provide
11 additional heating or cooling that would not ordinarily be
12 contained in a structure not designed or modified to provide
13 solar heating or cooling. In order to qualify for a deduction
14 under the provisions of this act, a solar energy system shall be
15 capable of operating independent of any backup system at least
16 20% of the time.

1 Section 2. The owner of real property who attaches solar
2 heating or cooling devices to a part of any residential
3 improvement used primarily for residential purposes may have
4 deducted annually from the assessed valuation of real property a
5 sum which is equal to the lesser of:

6 (1) The remainder of the assessed valuation of the real
7 property with the solar heating or cooling system included,
8 minus the valuation of the real property without the system; or

9 (2) Two thousand dollars.

10 Section 3. (a) The owner of real property employing a solar
11 energy system of heating or cooling who desires to claim the
12 deduction provided in section 2 shall file a certified statement
13 in duplication with the assessor of the county and municipality
14 in which the real property is located. The owner shall file the
15 statement between November 1 and December 10 of the year
16 preceding each year for which he desires to obtain the
17 deduction. Upon verification of the statement by the assessor of
18 the county and the municipality in which the real property is
19 located, the deduction shall be made from the assessment.

20 (b) Whenever any question arises concerning the inclusion of
21 or exclusion of a device in the calculation of the deduction,
22 the taxpayer shall prove that the device is an essential element
23 of the solar energy system.

24 (c) Each county assessor shall determine the contents of the
25 certified statement to be filed under subsection (a).