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House of Representatives

Commonwealth of Pennsylvania
Harrisburg

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MEMORANDUM

TO: All House Members
FROM: Rep. Doug Reichley
SUBJECT: Co-Sponsor Memo: Assessments/Alternative Energy
(Prior HB 1940 & HB 1967)
DATE: February 1, 2011

The General Assembly has enacted legislation over the course of recent sessions with the intent of touting and imploring the usage of alternative energy sources in homes across Pennsylvania. As more and more homeowners begin utilizing alternative energy, we must be mindful of the local tax structure as it relates to home modifications and assessed value.

With this in mind, I plan to re-introduce legislation which would amend the "General County Assessment Law" and the "Fourth to Eighth Class and Selective County Assessment Law" to prohibit the assessment for real property tax purposes of equipment used to produce alternative energy.

Specifically, as per my legislation, "no panels or modules, pumps, support structures, hardware or other equipment used to generate solar electric energy, solar thermal hot water, heating or cooling using a geothermal energy system, or other energy system that utilizes alternative energy shall be included in determining the value of real estate nor shall the installation of alternative energy devices be cited as the reason to reassess a property." This legislation does not address wind energy inasmuch as the assessment of facilities used in the production of wind energy was the subject of legislation at the end of the 2006-2007 Session.

This change in assessment calculations is a fair step towards continuing to stimulate interest in alternative energy methods without subjecting property owners to adverse tax consequences because of their decision to invest in technology to reduce their electricity rates.

Please join me in my efforts to protect taxpayers who have made the choice to utilize alternative energy sources in their homes. If you would like to co-sponsor this important piece of legislation, please contact my Harrisburg assistant Kendra Wiederhold at 787-1000 or kwiederh@pahousegop.com.